BOARD'S TAUZI MANUAL

CONTAINING

RULES FOR THE COLLECTION OF,

AND ACCOUNTING FOR

LAND REVENUE AND CESSES IN BENGAL.

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THE TAUZI MANUAL.

CHAPTER I.—INTRODUCTORY.

Scope.

THE Tauzi Manual comprises instructions for the guidance of the establishments engaged in collecting and keeping the accounts of the ordinary Land Revenue, Road and Public Works cess and Zamindari Dák cess demands.

Arrears.

2. The collection of arrears, calculation of the amount of interest due on Road and Public Works cess arrears, or the penalty due from Zamindari Dák cess defaulters will be carried out by the Arrear Collection Department, and the rules relating to these matters will be found in Chapter X, sections II A and II B of the Board's Miscellaneous Manual relating to revenue administration, 1888.

Amalgamation.

3. For the present in all districts the establishment which keeps the accounts of the revenue-paying estates will also keep the accounts of the Zamindari Dák cess demand due from the proprietors of such estates and, in the districts mentioned in Appendix A, the accounts of the Road and Public Works cess due for the same estates.

Control.

4. In the districts mentioned in Appendix A the muharrirs employed in keeping the accounts of the ordinary demand, whether for land revenue, road cess or dák cess, will all work under the supervision and control of the tauzi navis.

5. The word kist as used in this Manual indicates the latest day of payment fixed under Act XI of 1859, not the kist of the Settlement Dauls.

CHAPTER II.—THE LAND REVENUE ROLL, TAUZI AND ACCOUNTS.

SECTION I.—TAUZI ROLL.

Description of the Tauzi Roll.

1. The Tauzi Roll of a district is a list of the estates from which the land and police revenue of this district is collected, showing the revenue assessed upon each estate, divided into the amounts due on each latest day of payment. The number of an estate upon the roll is not always the same as its number in General Register A, Part I In its complete form the Tauzi Roll will show for each estate not only its revenue, but also the amount of Road and Public Works cess and dák cess demandable yearly from the proprietor, and the instalments with dates on which they are due.

Payments of malikana hitherto entered as malikana will no longer be entered separately, but will be included in and shown under the head of Land Revenue.

Language in which the Roll is to be written.

2. When a tauzi roll has to be written or re-written, it should be written in English instead of in the vernacular. As, again, the work of rewriting requires great care and accuracy, it should be done, not by a temporary establishment, but by permanent clerks (whose ordinary work, while so engaged, should be done by temporary employés) placed on special duty for the purpose. The work should be put in the direct charge of the Sarishtadar, and be carefully supervised by a gazetted officer. Every page of the new roll should be legibly signed by the gazetted officer in charge as well as by the writer and comparer.

Classification of estates.

3. Within the Tauzi Roll the estates should be arranged in three main classes, viz.:—

Part I—Estates permanently settled.
Part II—Estates leased for periods.
Part III—Estates held direct by Government.

The estates within each class should be arranged according to their tauzi numbers beginning with the lowest by parganas or tappas or other corresponding recognized divisions of the district, the parganas, &c., being alphabetically arranged.

If there is any doubt as to what pargana, &c., an estate is in, it should be considered to be in that pargana, &c., in which the residence or mal cutcherry of the proprietor is, or in which the greater portion of the lands exists, the Collector in each case deciding which of these three methods to employ.

Police lands.

4. Police lands for which police revenue is payable by one proprietor or a body of joint proprietors should appear on the Tauzi Roll under a tauzi number separate from that assigned to the lands of any other estate.

Form of the roll.

5. The prescribed form is given in Appendix B. As long as the roll is not re-written and the old form is retained, the demand and instalments for dák cess should be written across each page concerned. The same orders apply to the road and Public Works cess demand and instalments in those districts where one and the same establishment has to keep the accounts relating to the land revenue, dák cess, and road and Public Works cess demandable from each revenue-paying estate.

Each page of the roll should be numbered, each volume in each part bearing a separate number and a separate series of page numbers of its own.

At the beginning of each volume of the roll there should be a certificate signed by the Deputy Collector in charge, stating in words as well as figures how many pages there are in the volume.

When all the estates in a pargana, &c., have been entered, space sufficient, in the opinion of the Collector, for the entry of such

estates as may be newly created in such pargana, &c., during the currency of the roll, should be left, before beginning to enter the estates in the next pargana, &c.

Remarks column of the Roll.

6. In the remarks column should be noted references to changes due to partition, separate accounts, alteration of assessment, transfer to other classes, and deposit of securities.

The following are illustrations of the kind of entries to be made in column 14 of the form:—

(i) Partition Nos. 1172 to 1173 formed 16th July 1893, with effect from the 2nd kist of 1893-94—see pages 1281-82 of Tauzi Roll, Part I, and case No. 3 of 1885-86.

(ii) Nos. 1213 to 1214 formed 5th March 1894, with effect from the 4th kist of 1893-94—see pages 1311-12 and case No. 5 of 1887-88.

(iii) Separate account formed, No. 231 (2), revenue Rs. 64: 6th June 1894, with effect from the kist dated 28th September 1894, case No. 2 of 1893-94; No. 231 (3) from the residuary share revenue Rs. 38: 18th May 1895, with effect from the kist dated 7th June 1895, case No. 7 of 1894-95.

Index of roll.

7. As the estates in the roll will not follow one another in the strict order of their serial numbers, to enable it to be seen whether all the estates are on the roll, an index of the roll is to be prepared and kept. This index will be signed by the Deputy Collector in charge, who will also initial and date all subsequent alterations in it. When the roll is re-written, a fresh index will be prepared.

In this index the estates will follow one another strictly in the serial order of their numbers beginning with the lowest, and if any number is missing from the roll, it is to be entered in the index, and against it "not in the roll" should be written, the reason of its disappearance, with a reference to the connected case or order, being also noted. Against each tauzi number on the index should be noted the part to which it belongs, the number of the roll volume, and the number of the page in such volume, where it is entered. Merely the tauzi number of an estate need be given, and not its name.

8. To secure uniformity in the accounts it has been ruled that camping grounds, the property of Government, are to be entered in Part III of the Tauzi Roll as Government estates, and their rents shown under the head "Land Revenue."

Section II.—Changes in the Roll.

Alterations to which the roll is subject.

1. The Tauzi Roll of a district is subject to alteration in the following various ways:—

1*st.*—By the removal of existing estates.

2*nd.*—By the addition of new estates.

3*rd*.—By transfer of estates to or from the rolls of other districts.

4*th*.—By the division or re-union of existing estates under the Estates' Partition Act, VIII (B.C.) of 1876.

5*th*.—By the abatement of, or addition to, the revenue of estates during the currency of settlement.

6*th*.—By the incorporation with existing estates of assessed alluvial accessions.

7*th*.—By the alteration of the assessment upon estates upon settlement or resettlement.

8*th*.—By the cancelment of leases.

9*th*.—By alterations in the Road and Public Works cess demand.

10*th*.—By alterations in the dák cess demand.

Changes to be reported.

2. Every alteration made in the Tauzi Roll, so far as it affects the land revenue, must be, fully reported and explained after each kist to the Commissioner and the Board in the form prescribed by the Board (Return X).

Re-writing of the Roll.

3. The tauzi roll of a district should be re-written only after the sanction of the Board has been obtained. When it has been re-written, the old copy of the roll should be sent in original, for safe custody, to the office of the Board as a precaution in case the revised copy, which is kept in the Collector's office, is destroyed. A duplicate copy of the new roll is not required by the Board. Each estate should be given enough space to enter the estimated amount of future remarks in column 14, and where an estate has already been divided into several estates or separate accounts and further division is expected, more space should be allowed.

Numbering of estates.

4. (i) A tauzi number once given to an estate will remain immutable and will be given to no other estate save as provided in clause (iii) below.

(ii) If a new estate is to be created, the number to be given is that which would immediately follow in serial order the estate with the highest number on the roll.

(iii) When an estate is partitioned, of the new estates formed, the largest should be given the number of the parent estate, and the others should be numbered as directed in clause (ii) above. To each such estate, so formed, as a name should be given that of its principal owner at the time the partition was made. Thus, if estate 231 is divided into four parts, and the then highest number on the roll is 1775, the four new estates would be numbered—

231 Sheobaksh.	1777 Sriram.
1776 Ramgholam.	1778 Fatehchand.

Assuming that estate Sheobaksh is the largest of the four. The last three of these estates should be entered at the end of the portion relating to the pargana or tappa, &c., in which their lands are situated.

(iv) If in the estate 231 merely four separate accounts have been opened, each account is to be named in the way indicated in clause (iii) above, but the numbering would be as follows :—

231 (1) Sheobaksh,	231 (3) Sriram,
231 (2) Ramgholam,	231 (4) Fatehchand,

and they are not to be recorded on separate pages of the roll, as in the case of the new estates created by partition, but are to be noted in the column of remarks in the page devoted to No. 231 with the amount of land revenue attaching to each, the number and year of the case, the kist from which the new separate account is to take effect, and date of the final order sanctioning the separation.

(v) If a permanently-settled estate, say No. 264, is sold for arrears of revenue and bought in by Government and held khas, it would be transferred from class I to class III, and will retain its number 264, and against No. 264 in Part I would be noted "struck off class I in consequence of sale for default, and transferred to class III. See order of such a date."

Similar transfers and cross entries will be made in the roll whenever an estate is changed from class II to class III and *vice versâ*.

(vi) When estates are re-united, the whole estate should bear the name and number of the larger of the two re-united portions.

Abstract of the Roll.

5. (i) At the end of the part of the roll containing each main class should be left at least twenty blank pages, on which should be entered the results of the kistwar abstracts of the roll for each kist in the form given in Appendix C.

(ii) The next abstract would start with the last line of the first kist's abstract, and would record the additions and reductions made between the end of the first and second kists of the year.

(iii) Until the tauzi roll is re-written as above proposed, this abstract should be made in a separate book for as many parts as the actual tauzi roll consists of, kist by kist and year by year, till the new tauzi roll is made out in three parts.

(iv) To the revised Return No. X a true copy of that part of the abstract which relates to the kist referred to in the return should be appended as a voucher, and it should bear the certificate required by rule 9 (i), Section XVIII.

Correct maintenance of the roll.

6. (i) To maintain the integrity and correctness of the Tauzi Roll, the Tauzi Department is also to keep up Registers 36, redemption of estates, 39, of new estates, and 40, of alterations of assessment. To enable the Department to effect this, the Collector should see that the tauzi muharrirs are regularly and systematically supplied by the collectorate munshikhana with the requisite memoranda noted on printed forms.

(ii) The duty of keeping up Registers 36, 39 and 40, of making the necessary entries in the roll, and of correcting or adding to the tauzi ledgers should be assigned to a particular muharrir or muharrirs; but in districts where there are many estates, each

tauzi muharrir should be given the duty of keeping up that part of the roll which supports his ledger.

(iii) Every addition or correction to the roll made after it has been re-written should bear the dated signature of the gazetted officer in charge, under the Collector, of the Tauzi Department.

Mufassal rental.

7. When Government estates or estates of private individuals are held khas, their gross or mufassal rental must be shown in the tauzi roll instead of the tauzi demand.

Section III.—Retention and Removal of Estates.

Diluviated estates are to be retained on the roll.

1. Diluviated estates, the property of Government, are to be retained on the Tauzi Roll, without specification of demand on account of revenue. Diluviated estates, other than the property of Government, are to be kept on the Tauzi Roll, bearing the full revenue assessed upon them, so long as that revenue is paid by the proprietors.

Procedure for sale of such estates.

2. On the failure of any proprietor to pay the revenue due on account of an estate, on the plea that it has diluviated, such estate should be put up to sale for arrears in the usual way, even though it is believed that the plea is perfectly correct. Not only is this course calculated to prevent fraud, but in any case, the right to any prospective reformation remains, which it is important to secure to Government if no other bidder comes forward. If, therefore, there be no bidders, the estate should be bought in on behalf of Government, and be entered in Part III of the tauzi roll, as a khas mahal without demand of revenue, the arrears being shown and remitted in Return X.

Sanction of Board.

3. The Board alone are competent to sanction the removal of an estate from the roll.

Entry in General Register B, Part I.

4. Whenever an estate, of which the lands are still existing, is removed from the roll, it should be simultaneously entered in General Register B, Part I.

Section IV.—Redemption of Land Revenue.

Redemption of petty estates in Chittagong and Chinsura.

1. Proprietors of permanently-settled estates situated in the district of Chittagong, and assessed to a Government revenue not exceeding one rupee, and proprietors of permanently-settled holdings in Chinsura, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings.

2. Proprietors of permanently-settled holdings in Calcutta, Punchannogram, Baranagore and Sahiban Bagicha may redeem their yearly rent by one payment of thirty times the amount.

In Calcutta and other places.

3. The district officers concerned are to make this right of redemption widely known. It is very desirable to disembarrass the rolls of these petty estates.

To be encouraged.

4. Applications for permission to redeem are to be received on plain paper, and the removal from the roll of all estates redeemed is to be recommended for the Board's sanction in Return IX. Upon sanction being communicated, the collector will grant the proprietors a deed specifying the number, name and revenue of the estate redeemed, and the price at which it is redeemed, and quoting the authority sanctioning the redemption.

Procedure.

Every such deed of redemption is a release as explained in Article 54, Schedule I of Act I of 1879, and as it is granted by the Collector on behalf of Government, it is exempt from stamp duty under Article 18, Schedule II of that Act.

5. Under Section XI, Act VIII (B.C.) of 1876—

"No application for the partition of a permanently-settled estate shall be admitted, and if the application shall have been admitted, no partition shall be carried out in accordance with such application if the separate estate of any of the proprietors should be liable for an annual amount of revenue not exceeding one rupee, until the proprietor of such separate estate agrees to redeem the amount of revenue for which his estate would be liable by payment of such sum as the Lieutenant-Governor may fix with reference to the circumstances of such estate."

Under Government order No. 47T., dated 3rd May 1879, thirty years' purchase of the annual Government revenue has been fixed under this section as the rate of redemption in permanently-settled estates in all districts.

Registry.

6. All redemptions are to be entered in a separate Register 36.

7. In Return IX for a kist where an abatement is shown on account of redemption of land revenue, district officers are to show in the column of remarks the amount of redemption money realized during the period under review and credited in the treasury accounts.

Redemption money how to be credited.

Section V.—New Estates.

1. All new estates added to the roll by resumption, escheat, forfeiture, assessment of alluvion, or transfer, are to be entered in a separate Register 39 (see rule 6 (i) and (ii), section II above).

Register to be kept.

Section VI.—Transfers.

1. The transfer of estates from the roll of one district to that of another can be effected with the sanction of the Board. Such transfers are permitted only for the purpose of bringing the rolls into accordance with the geographical boundaries of the districts, the intention being that an estate should always be borne upon the roll of the district within the geographical limits of which it is wholly or in greater part situate.

Sanction of the Board.

2. If a transfer is necessary upon this principle, to and from the rolls of districts situated in one division, it may be proposed at once by the Commissioner. If the districts are situate in more than one division, the proposal should be approved, in the first place, by both Commissioners.

Procedure.

If the districts are situate in more than one province, the consent of the respective Boards of Revenue is necessary.

3. Transfers are ordinarily sanctioned to take effect from the commencement of the following financial year only. But this rule is not absolute in the case of transfers sanctioned during the first quarter of the financial year. It is sometimes convenient to give these effect from the beginning of the current year.

Effect.

4. Whenever a Government estate is transferred from the tauzi roll of one district to that of another, the transferring officer must send with it a short tabular memorandum, giving merely the name of the estate, and the number it bears on his own tauzi roll. The receiving officer, after having entered the estate on his own tauzi roll, will add to the tabular memorandum the number under which he has so entered it, and will then forward the memorandum, bearing the signature of both Collectors, to the Board.

Transfer of Khas Mahal.

5. District officers should invariably intimate to proprietors, malguzars, or farmers, the transfer of estates for the revenue of which they are under engagement from the tauzi of one district to that of another. When such transfer is complete, intimation should be sent by the District Officer from whose district the transfer is made, and a copy should be forwarded to the District Officer receiving the transferred estate, for information and guidance. Such notice should be served on the proprietors or farmers when tendering revenue at the treasury of the district on the tauzi roll of which the estates were borne previous to the transfer.

Intimation to proprietors.

Section VII.—Abatements.

1. The abatement of the revenue of an estate during the currency of a settlement requires the sanction of the Board. All such abatements are to be recommended kist by kist in Return IX. The causes of abatement are to be fully stated, and in cases of

Sanction of the Board necessary.

And revenue. 5-8-97.

diluvion (if the estate be temporarily settled) whether the lease provides for abatement and the area diluviated.

Sanction to an abatement may be applied for during the currency of any kist, and if granted will take effect from the beginning of the next kist, the corresponding amount for the current and preceding kists being treated as remissions.

Estates held direct by Government.

2. The principle of the above rule applies also to estates held direct by Government, save that the return giving the details of and reasons for such abatements will be prepared by the Tahsildari Establishment in charge of each such Estate. When in such estates losses of revenue occur in the course of the year, they should be treated as irrecoverable balances, and no alteration in the demand on the tauzi roll should be made until the end of the year, when the Board's sanction should be obtained to any abatement of demand for the following year which may be necessary.

Section VIII.—Alienation of Land Revenue.

To Municipality or other public body.

1. The Government of India has forbidden the alienation of the land revenue assessed within municipal limits upon lands attached to private residences or covered with buildings.

2. In cases of applications for the gift or grant of Government land to a municipality or other public body or association, the terms on which the land revenue demand is to be continued or altered are to be fully considered.

Section IX.—Incorporation of Alluvion.

Sanction of the Board necessary.

1. The sanction of the Board is required to the incorporation with the parent estate, under section 1, Act XXXI of 1858, of an alluvial accretion to an estate borne upon the roll, upon its becoming liable to assessment.

Section X.—Cancelments.

Powers of District Officers.

1. A Collector is competent under the provision for voidance of lease to be invariably included in every engagement under the rule contained in the Settlement Manual to cancel for default, without reference to higher authority, the lease of any estate not the property of Government of which the annual revenue does not

exceed Rs. 500, his proceeding being subject to revision by the Commissioner.

And of Commissioner.

2. The cancelment for default of the lease of any estate not the property of Government of which the annual revenue exceeds Rs. 500, and the cancelment of all leases whatever by consent of the lessee, require the sanction of the Commissioner.

Section XI.—Separation of Shares and Deposits.

Separation does not alter the roll.

1. The separation of shares of an estate held in common or consisting of specific portions of land, by the opening of a separate account under sections 10 and 11, Act XI of 1859, or under section 70 of Act VII (B.C.) of 1876, causes no alteration of the tauzi roll, save as stated in rule 4 (iv), Section II above.

But must be entered.

2. The deposit of money or securities for the protection of an estate from sale under section 15 of the same Act, should be always noted on the roll and on the tauzi ledger against the estate to which the transaction refers.

Procedure.

3. In opening separate accounts the procedure prescribed by Part V of Act VII (B.C.) of 1876 should be carefully followed.

Section XII.—Revenue—where payable.

District treasury.

1. The revenue of an estate is as a general rule payable only at the treasury of the district upon the roll of which it is borne.

Revenue of transferred estates.

2. If, however, owing to neglect of the rules prescribed in section VI above, revenue is by mistake received in district A for an estate which has been transferred to district B, such revenue need not be remitted to B. It will suffice to intimate to the Collector of B that so much revenue for such-and-such an estate has been received in A by mistake, and that allowance should be made for this in the accounts of B.

Rules as to transfer receipts.

3. Transfer receipts are, however, issued for payments of land revenue at any treasury under the Government of Bengal, when the amount to be remitted exceeds Rs. 150, upon the following conditions:—

1*st*.—The application for the transfer receipt is to state the tauzi number of the estate, the name of the estate, the name of the pargana, tappa, &c., in which it is situated, and the amount of the instalment for the payment of which it is required.

2nd.—A premium is to be charged on the amount to be remitted at the following rate:—

				Rs.	A.
For sums exceeding Rs.	150	and not exceeding Rs.	500	1	8
Ditto	„ 500	ditto	„ 1,000	2	0
Ditto	„ 1,000	ditto	„ 2,000	3	0

and Re. 1 for every additional Rs. 1,000 or fraction of Rs. 1,000.

Note.—The Railway Companies are exempted from this charge when they have to remit rents of C class lands.

3rd.—Only one such receipt is to be granted to one remitter for each instalment; the particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse and the form filled up thus:—

Received from A.B., on account of C.D., proprietor, the sum of Rs. on account of land revenue demands to be transferred to his credit under land revenue as per particulars on reverse at the treasury.

4th.—When any revenue due in one district is paid in another district, except as provided in rule 2 above, the Collector receiving the payment should not credit the amount in his accounts as revenue, but should deal with it as if it had been paid in for the issue of a land revenue transfer receipt, and should issue a transfer receipt at once in favour of the Collector to whom the remittance has to be made, and forward it for realisation and credit.

5th.—Covers containing transfer receipts on account of the payment of land revenue should only be forwarded at the public expense when the payment is made in a district other than that to which it belongs, for the convenience of Government; but where the payment is so made for the convenience of the payers, postage on the covers forwarding the transfer receipts must either be paid by them or they should be required to forward them direct at their own cost.

Section XIII.—Revenue Money-order Rules.

1. These rules are divided into four parts:—

Part I.—Form of Revenue Money-order.
Part II.—Issue of Revenue Money-orders.
Part III.—Payment of Revenue Money-orders.

Section A.—Payment from Disbursing Offices at the Head-quarters of Districts.
Section B.—Procedure to be followed in the Collectorate.

Part IV.—Disposal of Acknowledgments.

2. The forms in use are given in Appendix D.

PART I.

The Form of Revenue Money-orders.

The form.

1. The Revenue Money-order form is divided into four parts, viz. :—

(*a*) The Money-order.
(*b*) Lower portion of Money-order, or the Receipt.
(*c*) The Coupon or Chalan.
(*d*) The Acknowledgment.

2. Parts (*a*) and (*b*) require no description, as they are exactly like the corresponding portions of the ordinary Inland Money-order form. Parts (*c*) and (*d*) are considerably larger than the Coupon and Acknowledgment of an ordinary Money-order. Part (*c*) contains on one side all the particulars required by the Treasury, and on the reverse instructions for remitters of Revenue Money-orders. Part (*d*) is on one side a duplicate of the Chalan and is returned to the remitter as his receipt; on the reverse of this part are the remitter's name and address.

Not to be used for any other purpose.

3. This form is to be used for remittances of Land Revenue, Road and Public Works Cess, and Zamindari Dák Cess, and for no other purpose.

To be freely distributed.

4. The forms of Revenue Money-order should be freely distributed among the revenue-paying classes, and no restrictions whatever should be placed in the way of zamindars obtaining these forms.

Supply of forms.

5. Every Postmaster, Sub-Postmaster, and Branch Postmaster will be personally responsible that a sufficient supply of Revenue Money-orders is always available in his office. In cases of emergency, supplies may be obtained by telegraph direct from the Stock Depôt of the Circle. Divisional Superintendents and Inspectors, when visiting Post offices, will see that a sufficient supply of Revenue Money-order forms is available, and mention in their diaries and inspection reports that they have done so.

PART II.

Issue of Revenue Money-orders.

Issue of Revenue Money-orders.

6. Revenue Money-orders are issued from every Head, Sub, and Branch Post-office under the rules which govern the issue of ordinary Inland Money-orders. The following paragraphs contain additional instructions which relate solely to the issue of Revenue Money-orders.

Limit of amount.

7. The rules in the *Postal Guide* fixing the limit of value of a single ordinary Inland Money-order apply to Revenue Money-orders. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount

"Revenue Money-order forms." 9-12-96.

"5A. The Revenue Money-order system does not apply to remittances of revenue payable to any Native State. Such remittances should be made by the ordinary Money-order form and be dealt with under the ordinary rules for Money-orders." 9-12-96.

"If, notwithstanding the assistance thus offered, the remitter is unable to fill up the entries himself or to give the information necessary for the purpose, the Money-order should be returned to him and should not be issued by the Post-office till the information is complete.

Note.—Remitters should also be advised to allow ample time for their Revenue Money-orders for land revenue to reach the Treasury before kist day, as the acceptance of a Revenue Money-order after kist day does not exempt an estate from sale, except a permitted by the rules applicable to personal payment of land revenue after kist day." 9-12-96.

"That these entries are made against the appropriate printed items, that all the items are understood by the remitter." 9-12-96.

must

of a Money-order is not applicable to Revenue Money-orders, which may be for amounts including any fraction of an anna not less than one pie.

Office of Issue to help remitter in making entries.

8. The Office of Issue will help the remitter in making the requisite entries, and, if necessary, will make entries for him in the form of a Revenue Money-order, but no fee or any other gratification whatsoever is to be demanded or accepted, either directly or indirectly, by any official of the Postal Department for this service. Disregard of this order will be punished by dismissal of the official in fault, who will, moreover, be liable to any further penalties provided by law.

Responsibilities of the Office of Issue.

9. The Office of Issue is responsible that no Revenue Money-order is issued of which the Coupon (Chalan) is blank or is not completely filled up. The Post-office has no means of ascertaining the correctness of the information supplied by a remitter; all that it is necessary to see is that entries are made against every printed item in the Coupon (Chalan), and that the Money-order is not for a larger sum than is allowed by the rules for ordinary Inland Money-orders. The spaces in the Acknowledgment and Chalan for the entry of interest and expenses (kharcha) are intended to meet the requirements of remitters who are in arrears as regards the payment of their cesses and have incurred liabilities for interest, process fees, or other costs of proceedings.

Distinguishing of Revenue Money-orders

10. The letter "R" should be written before the number of every Revenue Money-order, and this mode of distinguishing Revenue Money-orders should be adopted wherever the number is entered.

Number to be assigned to Revenue Money-orders.

11. The number assigned to a Revenue Money-order by the Head Office or Sub-Office of Issue will also be entered at the top of the Coupon (Chalan) and Acknowledgment by the Money-order Clerk of the Head Office or the Sub-Postmaster of the Sub-Office of Issue, as the case may be.

PART III.

Payment of Revenue Money-orders.

Section A.—*Procedure in the Disbursing Office.*

12. When the Revenue Money-orders are in all respects* ready to be handed over to the Postman, a list in triplicate†

* Only the total number and amount of Revenue Money-orders received for payment need be entered in the Register of Money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the Register whenever all the Revenue Money-orders received in one day are not included in the list of that date. For example, if in the Register of Money-orders received on the 5th July there are shown 500 Revenue Money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in the last column of the Register in this form:—

200 for Rs. 3,000 included in list of 5th.
300 for Rs. 7,000 included in list of 6th.

† The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must therefore be used in writing the list.

(Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of Money-orders paid, the duplicate of the list will be sent to the Treasury under the procedure described below, and the triplicate of the list will be the list for the comptroller. When the number of Revenue Money-orders for payment in one day is more than enough to fill a single sheet of Form $\frac{2}{\text{R. M. O.}}$, each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed in the space provided for it on the coupon (chalan) for each Money-order.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then prepare a Treasury Voucher (Form A/c 12), representing the total value of the Money-orders as entered at the foot of the list. The amount represented by the Treasury Voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the Treasury in favour of the Post-office.

14. The money-orders, the duplicate copy of the list, and the Treasury Voucher duly filled up, should then be made over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the Register of Money-orders received.

15. The Postman will take the duplicate copy of the list, the Money-orders and the Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the Money-orders without the coupons and acknowledgments. The Postman will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

16. The paid Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as ordinary Money-orders, and checked in detail with the original list. The total amount of the Money-orders will then be entered in the journal of Money-orders paid by a single entry thus: "As

	Rs.	A.	P.
per Revenue Money-order list			

The classification columns of the triplicate list will then be filled up and the Money-orders will be disposed of in the usual way.

17. The original and triplicate lists will be kept with the journal of Money-orders paid until the next list of ordinary Money-orders paid is sent to the Comptroller, when the corresponding list of Revenue Money-orders paid will also be sent, the paid Money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of Money-orders paid, so that the dates of the journal and file of Revenue Money-order lists correspond.

"The Money-orders should be entered in the list according to the offices of issue." 9-12-96.

"Postmasters before sending Revenue Money-orders to the treasury should examine them carefully, and any error which might have been avoided should be brought to the notice of the Superintendent." 9-12-96.

Accountant - 1-10-55

and in the case of money-orders for amounts exceeding Rs. 500 by the Treasury Officer also. 1-5-97.

"The Money-orders will be disposed of in the usual way, and the classification columns of the triplicate list will be filled up under the rules applicable to other Money-orders." 9-12-96.

"The head office summary, and the head office cash-book on the receipt side opposite the item 'Drawn from treasuries.'" 9-12-96.

"Money-orders Paid." 9-12-96.

"Pass-book and Register of Transactions with the treasury." 9-12-96.

... above is the date on which the money-orders are sent from the Post-office to the Collectorate. If the procedure to be followed in the Collectorate is correctly observed, the money-orders will be credited in the Treasury on the same date. If owing to press of work or other reasons the money-orders are not credited in the Treasury on the same date, the entries in the Head Office summary, the Head Office Cash-book and the Treasury Pass-book should still be made as prescribed in rule 18, on the date on which the money-orders are sent to the Treasury for payment.

The money-orders should also be entered as paid on the same date in the paid list of Money-orders; and if any Revenue Money-orders sent to the Collectorate have not been received back when the paid list is due to be sent to the Comptroller, the paid list should still be sent, and the money-orders should be forwarded on receipt, a note explaining the reason for their absence being submitted at the same time to the Comptroller." 9-12-96.

"The Money-order Clerk should report to the Postmaster every case in which Revenue Money-orders are not received back on the same day that they are sent to the Treasury, and if it is found that this happens frequently, the Postmaster should bring the matter to the notice of higher authority." 9-12-96.

18. The amount of the Treasury Voucher will be entered in the cash day-book, and the cash account on the receipt side opposite the item "Drawn from District Treasury," and will be included in the sum entered on the disbursement side under the head "Amount of Money-orders Paid." The amount will also appear in the Treasury account as money drawn from the District Treasury. All these entries must be made on the same date.

Entries in Accounts.

19. On receipt of the acknowledgments duly signed, the Money-order Clerk will examine and compare them with the original list already in his possession, and with the duplicate presented to him along with the Acknowledgments; and, if all are found correct, the Postmaster will sign the duplicate list and return it to the Collectorate official who brought back the documents to the Post-office.

20. The Money-order Clerk should be particularly careful to see that he receives from the Collectorate an Acknowledgment for every Money-order except when a note has been made on the duplicate list against any order showing that it was not for Land Revenue, Road, or Public Works Cess, or Zamindari Dák cess. The Money-order Clerk will also see that every Acknowledgment which he receives is in acknowledgment of the full amount of the Money-order to which it appertains, and that the date of credit entered on each Acknowledgment agrees with the date of payment of the Money-order.

Acknowledgments for Money-orders.

21. Before the duplicate list is returned to the Collectorate, the Money-order Clerk will carefully compare it with the original, and see that they are exactly alike, any remark recorded in the one list (either in the Collectorate or by the Money-order Clerk, or the Postmaster) being copied in the other list.

Comparison of the duplicate list with the original.

22. It will be the duty of the Money-order Clerk to report to the Postmaster if the signed Acknowledgments and the duplicate list are not returned to him at latest by 4 P.M. on the day following that on which the Treasury Voucher was sent to the Collectorate. On receipt of such a report, the Postmaster should at once bring the matter to the notice of the Treasuy Officer. Any serious or oft-repeated delay in the return of the Acknowledgments should be reported to the Head of the Circle.

Duties of Money-order Clerk in respect of reports to Postmaster.

23. The Money-order Clerk will report to the Postmaster every case in which the Coupon (Chalan) of a Revenue Money-order received by him is blank or is imperfectly filled up, and each such case should be reported by the Postmaster to the Superintendent of the Division in which the Office of Issue is situated.

24. On the 5th of every month the Money-order Clerk will prepare a return (Form $\frac{3}{\text{R.M.O.}}$) of all Revenue Money-orders received during the last month, and this return will be submitted by the Postmaster to the Head of the Circle.

Return of all Revenue Money-orders received during previous month.

SECTION B.—*Procedure to be followed in the Collectorate.*

25. On receipt in the Treasury of the duplicate copy of the list, the Money-orders, and Treasury Voucher, the Accountant will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. This error note will be signed by the Accountant and the Tauzi Navis of the department concerned; when the documents are correct, the Accountant will at once cut off the portion of each Money-order containing the coupon and acknowledgment, sign and date the Money-orders (as payee), and return the paid Money-orders to the Postman. The Accountant will retain the lower portion of each Money-order, including the coupon and acknowledgment, the duplicate list of Money-orders (Form $\frac{2}{\text{R. M. O.}}$) and the Treasury Voucher. No Money-order received from the Post-office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of revenue after kist day.

Entries in accounts.

26. The Treasury Officer will, on the same day, charge off the amount represented by the treasury voucher (A. C. 14) by transfer, and credit the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments.

If the estate or holding on account of which a remittance has been received is situated in another district, the remittance should be credited in the usual way, and the Collector to whom the money-order should have been addressed should be advised of the credit according to the procedure in Chapter IV, Section XIII, Rule 3 of the Board's Rules (Miscellaneous Volume, 1888). The remitter should also be advised of his error by a note on the money-order acknowledgment.

If it should be found that a revenue money-order has been erroneously issued for a remittance of some due other than Land Revenue, Road or Public Works cess or Zamindari Dák cess, the Treasury Officer should make a note to that effect against the entry of the money-order on the duplicate list, and forward the coupon and acknowledgment with an advice list (Form 4, G.M.O.) to the appropriate department for disposal under the rules in Part III of the Rules for Government money-orders other than Revenue money-orders.

Money-orders which cannot at once be credited in the treasury accounts.

27. If it should be found that any Money-order represents a remittance apparently not due to or intended for Government or any department or authority having an account in the Treasury, or that the amount of the Money-order cannot for this or any other reason be credited at once in the treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department, or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

In the case of money-orders for amounts exceeding Rs. 500, the Treasury Officer also shall sign and date the money-orders as payee. 1-5-97.

"Zamindàri Dák office." 9-12-96.

28. The Treasury Officer will be responsible that the total of the amounts credited to the different departments, and any sum made over in cash under rule 27, is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Responsibility of Treasury Officer.

29. The next business to be done in the Collectorate will be a rough examination of the Acknowledgments and Coupons to see that the necessary particulars of remittance are given in each case. This examination should be made by the Tauzi Navises of the Land Revenue and Cess Offices and by the Certificate Department if a certificate has issued on account of Road and Public Works Cess. If the amounts due on account of any cess, interest, and expenses are wrongly distributed by the remitter in the Money-order, the Cess Department will correct the distribution. It is not necessary at this stage that the Money-orders should be sent to or examined by the Magistrate's office, even when they contain remittances of Zamindari Dák Cess. The fact that the amount remitted is less or more than is due is immaterial. If more than is due is remitted, the excess will be treated as a payment in advance; if less than is due is remitted, it will be treated as a payment on account.

Examination of Money-orders.

If owing to omissions or errors in the particulars of remittance there is any uncertainty as to whether a remittance can be correctly credited according to the intentions of the remitter, a note should be made across the acknowledgment in red ink, stating how the remittance has been credited or what further particulars are required, and in the latter case the remitter should be asked to send the required information immediately by letter. If a remittance of land revenue by Money-order is received in the Treasury after the sunset of kist day, a note should similarly be made across the acknowledgment in red ink to the effect that the payment is "too late for kist day."*

30. Immediately after the examination prescribed in the preceding rule, the acknowledgments should be signed, dated, and returned with the duplicate list to the Post-office. The date on the acknowledgments must be the date of receipt of the Treasury Voucher by which the Money-orders were paid. The Treasury Officer will be responsible that the acknowledgments and duplicate list are returned to the Post-office at latest by 4 P.M. on the day following that on which they were received in the Collectorate. The chalans will be retained in the Collectorate.

Documents to be returned to the Post-office and to be retained in the Collectorate.

31. After the return of the acknowledgments to the Post-office the chalans should be sent to the Land Revenue, Road Cess, and Zamindari Dák Cess Offices in the order named, so that the remittances may

Treatment of Chalans.

* It is to be understood that the date of receipt of the Money-order in the Treasury is the date of the Treasury voucher by which it is paid, and not necessarily the date on which the acknowledgment is examined, signed or returned.

be entered in the departmental registers. The chalans should be initialled by a responsible officer of each department and then be returned to the Collectorate. On each coupon is to be noted by the muharrir the date when he posted in the tauzi ledger the amount referred to in the coupon. The muharrir is to sign such note.

Duplicate list to be filed.

32. When the duplicate list, with the Postmaster's acknowledgment for the documents returned to him, is received back from the Post-office, it should be attached to the chalans and filed in the Collectorate.

PART IV.

Disposal of Acknowledgments.

Acknowledgments.

33. The Acknowledgments appertaining to Revenue Money-orders received from the Collectorate will be sorted separately for each Office of Issue, and enclosed in envelopes (Form $\frac{6}{\text{R.M.O.}}$) addressed to the Postmasters of those offices; the numbers of the Money-orders to which the acknowledgments appertain being detailed on the back of the envelopes.

Envelopes containing acknowledgments.

34. These envelopes will be entered in detail in a special memorandum book (Form $\frac{4}{\text{R.M.O.}}$), and be despatched as letters registered on Postal Service. The total number of acknowledgments closed in each envelope will be the registered number assigned to that envelope.

Disposal of Envelopes and acknowledgments.

35. On arrival in the Office of Issue, the envelopes will be opened and the acknowledgments contained in each envelope compared with the entries on the back thereof. The acknowledgments will then be stamped with the Money-order stamp and be sorted for distribution to Postmen. The numbers of all acknowledgments to be given to each Postman will be detailed separately in a special memorandum book (Form $\frac{5}{\text{R.M.O.}}$), and the Postman's signature obtained against the entry. The acknowledgments will then be handed over to the Postmen. The envelopes will be retained for 12 months, sorted in daily and monthly bundles, and will be destroyed after the expiration of that period.

Delivery of acknowledgments.

36. The Postmen will enter the acknowledgments in detail in their books, and will obtain the remitter's signature or mark when delivering each acknowledgment.

Non-delivery and disposal of such.

37. Acknowledgments which cannot be delivered in consequence of the remitter not being found will be returned by the Postman to the Money-Order Clerk, Sub-Postmaster, or Branch Postmaster as the case may be, who will sign for them in the

33. The Acknowledgments appertaining to Revenue Money-orders received from the Collectorate will be sorted separately for each Office of Issue, and enclosed in envelopes (Form $\frac{4}{R.M.O.}$) addressed to the Post-masters of those offices. The total number of acknowledgments closed in each envelope will be the registered number assigned to that envelope. The acknowledgments for orders issued at Branch office are not to be returned to the Branch office direct, but through the Account Office.

Acknowledgments.

34. The Money-orders issued by each office will then be bracketed together in the remarks column of the original issue list, and the register number of the envelope enclosing the corresponding acknowledgments will be noted against each bracket. The closed envelopes will then be made over to the registration clerk for despatch, his receipt for the total number of envelopes 'numbered as above' being taken at the foot of the original list.

Envelopes containing acknowledgments.

35. On arrival in the Office of Issue, the envelopes will be opened and the acknowledgments contained in each envelope will be checked with the registered number of the Money-order. The envelopes will then be destroyed. The acknowledgments will then be stamped with the Money-order stamp, and be sorted for distribution to postmen and village postmen. The numbers of all acknowledgments given to each postman and village postman will be detailed separately by the Money-order Clerk, Sub or Branch Postmaster in the postman's book or the village postman's register, the entries being repeated as often as the acknowledgments are given out for delivery.

Disposal of envelopes and acknowledgments.

36. The postman will obtain the remitter's signature or mark when delivering each acknowledgment in the postman's book. 9-12-96.

Delivery of acknowledgments.

41. Remitters of Revenue Money-orders should be advised to examine carefully their acknowledgments for the money-orders, in case there should be any red ink note by the Collectorate calling for further particulars, or indicating a doubt as to whether a remittance has been correctly credited according to the intentions of the remitter. 9-12-96.

Remitter to examine acknowledgments.

38. Undelivered acknowledgments will be kept in the Office of Issue (if a Head Office) for a period of 12 months, and, if still unclaimed, will be destroyed.

Undelivered acknowledgments.

39. In Sub-Offices and Branch Offices undelivered acknowledgments will be retained for a period of three months, and, if still unclaimed, will be forwarded to the Head Office under a Postal Service registered cover. Such acknowledgments will be kept in the Head Office for a further period of nine months, and, if then still on hand, will be destroyed.

40. Postmasters, Sub-Postmasters, and Branch Postmasters of the Offices of Issue will be responsible that acknowledgments are delivered to remittters of Revenue Money-orders without any unnecessary delay and free of charge. Enquiries as to the punctual and free delivery of acknowledgments should be made from time to time from zamindars who may call at the Post-office to have Revenue Money-orders issued.

Responsibility of Post-office for delivery of Acknowledgments.

Section XIV.—Rules relating to Money-orders other than Revenue Money-orders in favour of the Magistrate, Collector (or Deputy Commissioner), Chairman of the District Board, and Officers in charge of Departments under the Magistrate or Collector.

The forms in use are to be found in Appendix E.

PART I.

Procedure in the Office of Issue.

1. Whenever a Money-order presented for issue is drawn in favour of the Magistrate or Collector (or Deputy Commissioner) or Chairman of the District Board, or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), it will be the duty of the Money-order Clerk or Sub or Branch Postmaster to see that the proper form of Money-order is used.

Official Money-order form.

2. If the remittance is for Land Revenue, Road Cess, Public Works cess, or Zamindari Dák Cess, the Revenue Money-order form must be used, and the rules relating to Revenue Money-orders must be observed.

Revenue Money-order form.

3. If the remittance is for any other purpose the ordinary Inland Money-order form must be used.

Inland Money-order form.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to Money-orders in favour of any of the officers named in rule 1. Such Money-orders may contain any fraction of an anna

Limit of amount.

not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single Money-order is the same as of any other ordinary Money-order.

Forms to be used in different cases.

5. If a remitter of Land Revenue, Road Cess, Public Works Cess or Zamindari Dák Cess desires to remit at the same time any sum due to Government on any other account, he must use a Revenue Money-order for the remittance of Land Revenue, Road Cess, Public Works Cess or Zamindari Dák Cess, or for so many of these dues as he wishes to remit, and a separate ordinary Inland Money-order form for each other remittance.

Separate Money-order form to be used for each Government due remitted by ordinary Inland M. O.

6. A separate Money-order form must be used for each Government due remitted by the ordinary Inland Money-order, and remittances on two accounts may not be included in one ordinary Money-order.

Income-tax coupon.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G.M.O.), and must fill up all the particulars indicated thereon. The remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any Money-order in which all the particulars are not entered.

Office of Issue to help remitter in making entries.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

Income-tax coupon, how to be pasted.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster over the coupon on the black side of the Money-order form. Care must be taken that the coupon is not pasted over the entries on the black side of the Acknowledgment.

Filling up of coupon in other cases.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary Inland Money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

Treatment of Money-order.

9. After the Money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary Inland Money-order.

10. Every remitter of a Money-order other than a Revenue Money-order in favour of any of the officers named in rule I should be informed that he will not receive the ordinary Money-order acknowledgment signed by the payee, but that the usual departmental receipt will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives the formal departmental receipt from the payee.

Remitter of official Money-order to receive departmental receipt.

PART II.

Procedure in the Post-office of Payment.

11. These rules only apply to disbursing offices at the head-quarters of districts. Other Post-offices which receive for payment ordinary Money-orders in favour of Government or District Board officials will pay them in cash under the procedure applicable to Money-orders in favour of private individuals.

Procedure in Post-offices other than disbursing offices at head-quarters.

12. When the ordinary Money-orders in favour of the officers named in rule 1 are in all respects ready to be handed over to the postman, a list (Form 2—G.M.O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. No Money-order should be included in the list unless the object of the remittance is entered on the Coupon.

List.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the Money column. He will then give the postman the list and Money-orders and a Treasury Voucher (Form A/c 17) representing the total value of the Money-orders as entered at the foot of the list.

Documents to be made over to the postman.

14. The Postmaster will be responsible that he has always sufficient funds at his credit in the District Treasury to meet the voucher, and it will be his duty, when giving the voucher, to see that there are funds in the District Treasury to meet it.

Funds to be kept at credit of Postmaster.

15. The postman will take the list and Money-orders and Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the Money-orders without the Coupons and Acknowledgments, and will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

Documents to be taken to the Treasury Officer.

16. The Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as other ordinary Money-orders, and will be entered in the journal of Money-orders paid, and be disposed of in the usual way. As the

Disposal of Money-orders.

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departmental offices under the Magistrate and Collector will furnish the remitters with departmental receipts, the acknowledgments will not be returned by the Treasury Officer for transmission to the remitters.

Entries in accounts.

17. The amount of the Treasury Voucher will be entered in the Post-office and Treasurer's cash day-books, and the cash account on the receipt side opposite the item "Drawn from District Treasury," and will be included in the sum entered on the disbursement side under the head "Amount of Money-orders paid." The amount will also appear in the Treasury account as money drawn from the District Treasury. All these entries must be made on the same date.

Procedure in respect of Money-orders without the entry of the object of remittance on the Coupon.

18. If it should happen that a Money-order is received at the disbursing office without the object of the remittance being entered on the Coupon, the Money-order will, as stated in rule 12, not be included in the day's list. The Postmaster will retain the money-order in deposit, and make a reference to the office of issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the Coupon, and the reply will be considered as part of the Coupon. The Money-order will then be included in the next list sent to the Treasury Officer. If, notwithstanding a reference to the Office of Issue, the object of the Money-order cannot be ascertained, the Postmaster of the disbursing office will treat the Money-order as refused, and return it under the usual procedure to the Office of Issue, noting across the Coupon the words "refused, as object of remittance not stated." Every case in which a Money-order is received without the object being entered on the Coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

Return of all official Money-orders received during previous month.

19. On the 5th of every month the Money-order Clerk will prepare a return (Form 3—G. M. O.) of all official Money-orders (other than Revenue Money-orders) received during the previous month, and this return will be submitted by the Postmaster to the head of the circle.

PART III.

Procedure to be followed in the Treasury.

Duties of Treasury Officer.

20. On receipt of the list, Money-orders and Treasury Voucher in the Treasury, the Treasury officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct the Treasury Officer will at once cut off the strip of each Money-order containing the Coupon and Acknowledgment, sign and date the Money-orders as payee, and return them to the postman.

The Treasury Officer will retain the strips, including the Coupon and Acknowledgment, the list of Money-orders (Form 2—G.M.O.) and the Treasury Voucher.

Entries in accounts.

21. The Treasury Officer will on the same day charge the amount of the Treasury Voucher against the letter of credit of the Postal Department as money paid to the disbursing Postmaster, and credit the amounts of the several Money-orders as shown in the list and on the Acknowledgments to the appropriate departments. If the amount of any Money-order cannot for any reason be credited at once in the Treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

Advice list.

22. To each department in favour of which any Money-order or Money-orders have been received and credited, the Treasury Officer will on the same day send an advice list in the accompanying form (Form 4—G. M. O.), together with the corresponding strips consisting of the Coupons and Acknowledgments. The Treasury Officer will be responsible that the total of the amounts of the advice lists, and any sums made over in cash under rule 21, is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Money-order not to be refused.

23. No Money-order received from the Post-office may be refused. If the particulars given are not sufficient to enable the Treasury Officer to credit the amount under the proper sub-head of account, he must credit it or treat it in the same way as he would have credited or treated a currency note received by post with a letter furnishing only the particulars given in the Money-order Coupon.

PART IV.

Procedure in the Departmental Offices under the Magistrate or Collector or Chairman of the District Board.

Procedure.

24. On receipt of an advice list with the corresponding strips consisting of the Coupons and Acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department is or is not entitled to use service stamps.

Receipts to be sent.

25. The officer in charge of the department will be responsible that the prescribed form of receipt is sent to each remitter at latest on the first open day after the receipt of the advice list from the Treasury.

26. If the amount of a Money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

Remittances which do not tally with the accounts or specify the period for which made.

Section XV.—Accounts.

The Tauzi Ledger.

1. The establishment employed in maintaining the tauzi roll and ledgers is to be placed in the charge of a gazetted officer working under the supervision of the Collector.

Supervision.

2. The ministerial officer who has immediate charge of the tauzi roll and ledgers is called the tauzi navis. He is subordinate to the sarishtadar. He should, where the establishment is large, be freed as much as possible from the duty of keeping ledgers and be charged principally with work of supervision and check.

Establishment.

3. It is the duty of the Tauzi Department carefully to preserve and maintain the integrity and correctness of the tauzi roll; to keep the accounts of each estate in the tauzi ledger (Appendix F), and to prepare a statement (Appendix G) of the demand, collections, and balances of each estate on and after every latest day prescribed for the payment of revenue.

Duties of Tauzi Department.

The work of the Tauzi Department so far as the ledger is concerned is one purely of accounts; it consists simply of balancing the receipts against the demands, and declaring how the balance stands at the end of the kist, when the accounts are made up. The Tauzi Department then makes out its list of estates showing net demand of the kist, collections, and result divided under excess payment and arrears. A list of the estates in arrear is sent in to the officer in charge of the Arrear Collection Department (where such exists), who proceeds to treat them under the different laws applicable. Thus, the Tauzi Department will have nothing to do with calculating interest on arrears of road cess or penalty on arrears of dák cess.

4. The tauzi ledger is a yearly book, and brings together for each estate the demands and collections.

Tauzi Ledger.

5. The tauzi ledger should, as far as possible, be kept in English, and the Board's permission must be obtained to any departure from this principle. For the figures, English numerals are to be used. The words to be entered can, where the muharrir does not

Language in which the Estate Ledger is to be written.

by totalling the collections and noting the results against cross-heads 8 and 9 in the ledger. 20-10-97.

as laid down in Section XIX. 20-10-97.

9. Where for an estate separate accounts have been opened, it will be necessary at the close of each kist, with a view to know whether the defaulting shares (if any) are liable for sale, to prepare a general account for such estate, from which it can appear if the estate as a whole is in arrears or not. This general account will be entered in the ledger on the page immediately preceding that on which the account of the residuary share is noted. It will not contain the details of the chalans paid to the credit of each separate account or residuary share, but will merely deal with the totals. 5-9-96.

know English, be written, according to the district concerned, in Nagri or Bengali characters, but such muharrirs must be got rid of as soon as possible either by retirement or by transfer to some other branch where ignorance of English is not so injurious to work.

Preparation of volume.

6. (*i*) Each page of the tauzi ledger should be numbered in print and bound before it leaves the Stationery Office; and in the inside left-hand cover of each should be stamped a certificate—

"This volume contains ..... pages"

which should be signed by the Sarishtadar.

(*ii*) If for any reason the paging and certificate cannot be so printed and stamped, then the necessary figures and words are to be entered by hand before the volume is brought into use.

(*iii*) On the outside of the left-hand cover before it leaves the Stationery Office should be pasted a printed label in the following form :—

TAUZI LEDGER

District

Part

Name of pargana or tappa, &c.

Year 189 189 .

This should be filled in by the tauzi navis before he issues the volume for use in his office.

Where an estate has undergone partition.

7. Where an estate, for example No. 231, has suffered partition into, say, four separate estates, then across the ledger page containing the entries relating to the parent estate will be written—

"Divided by partition into Nos. 231, 1770, 1771, 1772 (pages 317, 318, 319, 320 of this volume), see case No. 5 of 1890-91 with effect from the second kist of 1894-95."

The page will, after this, remain blank as to collections, and the entries of payments will be made on the pages at the end of the part relating to the pargana, &c., in which the estates are situated, where these new estates would be entered in serial order. When the ledger is re-written for the next year, No. 231 will be brought into its proper position in the volume.

When separate accounts have been opened.

8. The same procedure will be followed with regard to an estate where separate accounts have been opened as that prescribed for an estate which has undergone partition, but the separate accounts will come next in order after the page on which the residue share is entered.

General Account.

9. Where for an estate separate accounts have been opened, it will be necessary at the close of each kist, with a view to know whether the defaulting shares (if any) are liable for sale, to prepare a general account for such estate from which it can appear if the estate as a whole is in

arrears or not. The method to be followed is given in rule 3(ii), section XVII below.

Space allowed.

10. Ordinarily one page will suffice for each tauzi number, but in the case of estates where revenue is paid through a very large number of chalans, the tauzi muharrirs will by experience know what amount of space to leave.

At the end of the volume or volumes relating to each pargana or tappa, &c., should be left some blank pages on which to enter the separate accounts or new estates created during the year to which the volume or volumes relate, a reference being made to these entries against each parent estate concerned. The separate accounts or new estates so entered should be brought into their proper positions in the ledger when the ledger for the next year is being prepared.

Entries in the ledger to be made from chalans.

11. The land revenue and cess collections should be entered in the ledger direct from the chalans.

Quarterly verification of accounts.

12. The sarishtadar is required to check the postings in the ledger by comparing 5 per cent. of the entries with the chalans and with the entries in the accountant's register of receipts after each kist, and to furnish a certificate to that effect to be filed with Return No. X.

Annual revision of land revenue demand.

13. Every year in June there will be an annual revision of the land revenue demand (including arrears and advances of the preceding year to see that they are brought forward correctly) of each district under the personal supervision of the gazetted officer in charge of the department and the sarishtadar, and a certificate that it has been carried out should be submitted to the Commissioner of the Division.

The tauzi roll and ledger volumes must be carefully inspected with the object of ascertaining that all changes have been recorded, and that all additions to the previous year's demand and all duly authorised abatements have been entered, the demand in each case being properly adjusted. The total demand with which the year opened should also be reported.

Entering totals.

14. It should be remembered when entering the total of a chalan in the ledger that such total has already been checked by the poddar and the accountant, and so can be copied by the tauzi muharrir without further check.

Form of Tauzi Ledger.

15. (i) The form of tauzi ledger to be used is given in Appendix F, the figures entered in which are given by way of example as an imaginary instance of how the ledger should be filled up.

(ii) When entering any figures in a column headed "arrear" or "advance" a note should be made against such entry, in the column headed "year and kist noted in chalan, if arrear or advance," of the year and kist for which the arrear or advance payment is made.

(iii) Tauzi muharrirs are to be careful to allow a sufficient number of forms for each estate, so that all the entries relating to one estate may follow one another on successive pages and not be separated by the forms belonging to other estates.

(iv) When an entry is made against cross head (4), viz., "addition to demand," there should be noted in the blank space to the right of column (j) a reference to the sanctioning authority. Similarly with regard to entries against cross head (5) "reduction and remission of demand."

16. (i) The tauzi ledger will consist of three main parts, viz.:—

Part I.—That relating to permanently-settled estates only.

Arrangement of estates in the ledger.

Part II.—That relating only to estates leased for periods.

Part III.—That relating only to estates held direct by Government.

(ii) In each main part the estates are to be arranged by parganas or tappas, or other corresponding recognized division of the district, the unit taken to be the same as that followed in the tauzi roll.

(iii) These parganas or tappas are to be arranged alphabetically, and the estates contained within each such pargana or tappa, &c., are to be arranged in the same consecutive order as that in which they stand in the tauzi roll.

17. As soon as the collections are totalled and the results noted against the cross heads 8 and 9 in the ledger, the Tauzi Department will at once prepare the arrear list (see section XIX) and send it in to the Deputy Collector in charge of the Arrear Collection Department, where such exists, for realisation.

Procedure after totalling collections.

18. Whenever any portion of the arrear so due is paid into the treasury, a duplicate copy of the chalan will be sent by the Treasury Officer to the Tauzi Department, by whom it will be entered (*i.e.*, so much of it as is arrear, not interest or costs or penalty) in the detailed chalan columns of the tauzi ledger in the appropriate column under the table allotted to the kist within which it was paid.

Information as to collection of arrears.

On receipt of any such duplicate chalan the tauzi navis will, through the Deputy Collector in charge of his department, send, in the form given in Appendix H, information of the details to the Deputy Collector in charge of the Arrear Collection Department, who will retain the right-hand portion of the form, and sign and return the counterfoil.

The Deputy Collector in charge of the Tauzi Department should not sign any such form without having before him for comparison the duplicate chalan to which it refers.

19. The form of tauzi ledger prescribed by rule 15 above is to be used in all districts, since one and the same establishment will keep the accounts relating to land revenue and dák cess in every district.

Form to be used in all districts.

In the Sonthal Parganas, where road cess is not levied, the column relating to that tax will be left blank.

The same column will also be kept blank for the present in the districts not mentioned in Appendix A, since there, until further orders, the accounts relating to the demands and collections of land revenue and the accounts of the road and public works cess will be kept by different muharrirs.

In the remaining districts of Lower Bengal one and the same establishment will keep the accounts relating to land revenue, road and public works cess of revenue-paying estates and dák cess.

Section XVI.—System of paying Land Revenue by chalans.

How payment can be made.

1. The land revenue of an estate can be paid either—

(*i*) directly by cash or currency notes into the treasury, or
(*ii*) by means of a revenue money-order, or
(*iii*) by means of a transfer receipt.

The procedure to be followed by the Tauzi Department when the second method is employed is detailed in the section dealing with money-orders (see section XIII).

2. Where payment is made directly by cash or currency notes into the treasury, the procedure to be followed as regards paying in land revenue will be as follows :—

Procedure of paying in the land revenue.

(*i*) The payer will come to the cutcherry, get two blank chalan forms (see Appendices I or J), and write, or get written, on them the requisite entries against headings 2, 3, and 5 to 9, both inclusive, of the form.

(*ii*) The payer will present his chalans to the tauzi muharrir in charge of the class of estates under which his tauzi number falls, who, after comparing the chalan with the tauzi ledger, and seeing that the name and number of the estate and of its separate account (if any) are correctly entered, that the total amount is entered in words as well as figures, and that they agree and that the two copies of the chalan agree, and after giving any information as to the state of the balance that may be required, will initial and return the chalans to the payer.

(*iii*) The payer will next go to the accountant, who, after seeing that the chalan has been duly initialled by the tauzi muharrir, that the amount noted in words agrees with that in figures, and that the two copies of the chalan agree as to amount, will enter the details in his register (Appendix K), fill up headings 1 and 4 of each chalan, entering the same number and date on each of the two forms, sign each form and then return them both to the payer.

"When payments of land revenue (or cesses) are made by means of transfer receipts, the person applying for a transfer receipt shall submit with his money two copies of the *chalan* to the Treasurer who is to issue the receipt. One of these chalans should be sent on to the Treasury which has to credit the money in the final account, and when so credited, the chalan should be receipted by the Treasury Officer of the crediting treasury and returned to the treasury issuing the transfer receipt for delivery to the payer. The payer can arrange to get the receipted chalan either personally or by leaving a stamped envelope addressed to himself." 9-12-95.

"Revenue of Government estates includes the following:—

(1) Revenue of Government estates managed direct or leased for periods;

(2) Revenue of estates, the property of individuals, which are managed by Government on account of the recusancy of the proprietors, whether such estates are managed direct or are leased." 1-1-96.

(*iv*) The payer will next present the two chalans with the money to the treasurer, who, after causing the following processes to be carried out, viz.:—

(*a*) To see that the chalan and its duplicate agree as to amount; that the amount is entered in words as well as figures on each chalan; and that the two agree; and that they bear in heading 4 that day's date.

(*b*) The fact of payment to be noted on the poddar's daily slip and in the cash book.

(*c*) A serial treasurer's number to be given the chalan and the same number to be entered on the duplicate chalan.

(*d*) To see that the accountant's number and signature is on the chalan and its duplicate, and that the number on each is the same.

(*e*) The treasury seal to be impressed on the chalan and its duplicate,

will sign and date the chalan and its duplicate as paid, and return one to the payer as his receipt to be taken home and keep the other. The payer can then leave.

Every chalan in which the amount entered exceeds Rs. 500 will need the signature of the Treasury Officer.

(*v*) The treasurer or his muharrir will arrange in order of receipt the chalans so retained by him in batches of 100 each, and each batch will be sent by him, as soon as it is made up, through a peon to the accountant. To each batch, before he despatches it, the treasurer or his muharrir will attach a slip on which he should write—

Total number of chalans

From No. to No.

(Sd.) A. B.

Treasurer.
Muharrir.

Dated

This slip the accountant will sign and date and return to the treasurer as his receipt for the batch. All the chalans received on any one day are to be sent to the accountant on that day.

(*vi*) The accountant on receipt of each batch of chalans from the treasurer will see that each bears the treasurer's seal and signature, and will enter the Treasurer's number in column 3 against each chalan already entered and numbered in column 2 of his register (Appendix K), and make a tick in column 2 against each chalan which has not returned to him with a Treasurer's number to be entered in column 3. At the close of the day he will strike off his register by a red line any entry relating to a chalan which has not been returned to him on that day by the treasurer. He will

then arrange the chalans again in the order of his own numbering in such sized batches as the Collector may decide, and at the top of each such batch place a slip containing the number of the batch and in a book (his receipt book) he will note regarding such batch the following information :—

Batch No.

Total number of chalans from No to No.

Total amount

(in words as well as figures)

Accountant

Date

Tauzi Navis

Date

(*vii*) The procedure above described in clauses (i) to (iv) differs from the general rule as to the procedure to be followed by the payer (see Art. 308, page 102, Civil Account Code); the difference being that ordinarily the payer should receive both chalans from the treasurer and carry them a second time to the accountant, with whom he should leave one, receiving the other from the accountant as his voucher, instead of receiving it from the treasurer. The exceptional procedure is to be followed only in such districts as the Board may determine and only on kist days and for such period not exceeding a week antecedent to each kist day as the Collector of the district may determine. At all other times the ordinary procedure is to be followed by the payer.

3. The accountant will, on the morning following the day on which the chalans were received by him, make over to the tauzi navis the chalans received during the preceding day, arranged as above described in batches together with the receipt book, which can be kept in manuscript form, showing the total number of chalans for the day so made over and their value.

Ordinarily all the chalans received on one day by the accountant should be sent to the tauzi navis in one batch.

4. (*a*) The tauzi navis on receipt of a batch will count the number of chalans in it and see if the result agrees with the entry in the receipt book. If it does not, he will with the accountant make the necessary comparison to discover the error, and on its being found and adjusted or if the result agrees with the entry in the receipt book, he will distribute the chalans among those muharrirs who have charge of the estates to which they relate.

(*b*) The tauzi navis, when distributing the chalans, will count the number of chalans made over to each muharrir, and keep

a manuscript book showing the following details with regard to each batch of chalans received from the accountant:—

Batch No. for the of 18

Received from the Accountant on the of .. 18

Total number of chalans From No. to No.

Total amount—

To whom made over.	Date when made over.	Number of chalans made over.	Signature of recipient.	Total amount.
1	2	3	4	5

The totals to be entered in column 5 will be given to the tauzi navis by each muharrir concerned (*vide* clause (*d*) below), and on all the requisite entries being made, the tauzi navis will total up columns 3 and 5, and if the results agree with the corresponding figures in the accountant's receipt-book, the work of posting the chalans in the ledger can be taken up.

If they do not agree and no error can be found on recalculation in the figures in columns 3 and 5, then a comparison must be made by the tauzi navis and the accountant between the chalans and the entries in the accountant's register, and till the error is found and adjusted the work of posting the chalans in the ledger must not be commenced.

(*c*) The tauzi navis, on finding the entries in the accountant's receipt-book correct, will sign and date the page containing the entries and return the book to the accountant.

(*d*) Each muharrir on receiving his parcel of chalans from the tauzi navis will enter them in a manuscript book in the form given below in the order of the accountant's serial numbers:—

List of chalans received by Muharrir for the day of 18

Tauzi muharrir's serial number.	Accountant's number of chalan.	Tauzi number of estate.	Tauzi number of separate account, if any.	Land revenue.			Road and Public Works cess.			Dák cess.			Total.		
1	2	3	4	5			6			7			8		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

and will total up the last four columns and tell the tauzi navis the total of column 8.

(*e*) Before beginning to post the chalans in the tauzi ledger, each muharrir should arrange them in the order of his ledger for convenience of entry.

5. The Deputy Collector in charge of the Tauzi Department should regularly compare the totals in the accountant's receipt-book, as acknowledged by the tauzi navis, with the corresponding totals in the accountant's chalan register, to satisfy himself that the two agree, and should initial such totals in the receipt-book to show that they agree with those in the accountant's register.

If he finds any discrepancy he should at once take the necessary steps to adjust it.

6. The batches of chalans referred to above should contain only chalans; money-orders and transfer receipts being excluded from them and placed in separate batches.

Payment for more than one estate on one chalan.

7. On one chalan only payments on account of one tauzi number should ordinarily be allowed because of the necessity of distributing the chalans to different muharrirs in order to facilitate work. But where, without infringing this principle, it can be arranged that only payments for estates lying in one pargana or in one muharrir's charge should be entered in one chalan, such may be done. This, however, is a matter which is left to a Collector's discretion.

Accountant's chalan register.

8. The form of the accountant's chalan register is given in Appendix K.

For the sake of easily effecting a kistwar agreement with the tauzi navis, the accountant will, beginning on the day succeeding that on which a kist expires and ending the series on the next kist day, keep a daily running total of the sums collected under each kind of demand. He can effect this as follows:—After totalling up the figures for the day in columns 8, 9, 10, 11 and 12 he should enter under such totals the totals, each under its respective head, of the sums collected up to the end of the preceding day from the expiry of the kist immediately preceding, noting against such totals "total collected up to yesterday," then adding these to the corresponding totals of the day in hand, noting against the grand totals " total collected up to date."

Credit of payments for estates whose kist is not the current one.

9. All payments made during a kist for any estate whose kist is not the then current one are to be treated as advance payments. At the close of the kist the accounts of such estates will not be balanced like those estates whose kist is the one in hand.

Example.—In a district where the fasli era prevails, a sum is paid in on the 3rd of January for an estate whose revenue is under Rs. 10. This will be entered as an advance payment in the ledger on the page whereon the account of this estate is noted, and this account will not be balanced up till after the 28th of March, that being the kist for such estate.

Arrangement and disposal of chalans.

10. Each daily supply of chalans is to be kept distinct from those received on any other day, and each muharrir will keep all the chalans relating to the kist in hand until the accounts for that kist have been

9. All payments except for arrears made during a kist for any estate whose kist is not the then current one are to be treated as advance payments. At the close of the kist the accounts of all estates will be balanced whether anything has been paid on their account during the period covering the kist in hand or not.

15-9-96.

balanced in his ledger. He will then arrange the chalans so that all those relating to one estate will be placed together in the order of their date and the accountant's serial number, the bundles of chalans being arranged in the order of the estates in the ledger.

When all the accounts relating to the kist have been balanced, the tauzi navis will send in together all the chalans of such kist, arranged as above described, to the record-room.

The Tauzi Department is to be supplied with tin boxes for the custody of the chalans while they are in use, each muharrir being held strictly responsible for those in his charge.

Posting of chalans in Tauzi Ledger.

11. Each Collector should fix for his district a scale of work showing the number of chalans which each muharrir is expected to post in his ledger daily.

Section XVII.—Reconciliation of accounts.

Between Treasurer and Accountant.

1. After consulting the Accountant-General, Bengal, the Board allow a certain period at kist time in each treasury for the reconcilement of the daily balance sheets of the Accountant and the Treasurer. The number of days allowed to each treasury for this purpose is given in Appendix L.

It will be found convenient if the parganas are distributed among the poddars, so that all the chalans dealt with by one individual poddar will go to one accountant only. Probably it will be found that two poddars will be required for the parganas which one accountant can attend to.

Each accountant should compare his day's total with the total of that day's slips of the poddar or poddars through whom his chalans had come, and in this way an error would very quickly be localized.

Between Accountant and the Tauzi Department.

2. In addition to the daily agreement (see rule 4, Section XVI above) an agreement by kists must be effected between the tauzi ledger and the Accountant's registers, and for this purpose the cross headings under the detailed chalan columns in the ledger have been provided.

Details of procedure.

3. (i) When the posting of chalans in the ledger is finished and the totals of the detailed chalan columns struck and the results of the kist entered against their respective cross headings, each tauzi muharrir will sign and date the balanced account of each estate to which the kist just expired related in his charge, and prepare for the estates a goshwara or khatian in the form given in Appendix G.

(ii) When separate accounts have been opened for an estate, the entries relating to them shall be written in red ink. A line should be ruled across the page of the goshwara under the last of the shares entered, and the totals of the entries relating to such shares are to be written in black ink in columns 3 to 18.

(iii) In this form the figures to be entered in the various columns will be thus obtained:—

For columns 3, 4 and 5	From the figures in column	(b)	Of the ledger against cross headings	3, 5 and 6	respectively.
Ditto 6, 7, 8 and 9		(c)		3, 4, 5, and 6	
Ditto 11, 12 and 13		(d)		2, 1 and 7	

For columns 10	From the figures in column	(b)	Of the ledger against cross heading	7	respectively.
Ditto 14		(b)		8	
Ditto 15		(c)		8	
Ditto 17		(c)		9	
Ditto 18		(d)		9	

The figures in column 16 will be the total of the entries in columns 14 and 15, and the entries in columns 19 and 20 will be made by the tauzi muharrir when preparing the arrear list.

Each goshwara form, when filled up, is to be signed and dated by the muharrir who prepared it.

(iv) For each class of estates the series of goshwaras should be separate from those of any other class, and similarly for each pargana or tappa or other corresponding recognized division.

(v) On the figures for the estates in each pargana being all noted in the goshwara, the muharrir will total up columns 3 to 18, both inclusive.

(vi) In addition to the sums paid for the estates to which the kist in hand refers, there may have been paid during the period being dealt with sums for other estates to which the kist in hand does not refer.

The mode of crediting payments of this latter kind in the ledger has been described in rule 9, section XVI above, and to enable the tauzi navis' account of collections to balance with the accountant's, each tauzi muharrir will keep a manuscript book, of which one or more pages will be given for the period embraced between each kist and that immediately preceding it. At the top of the page will be noted "account of payments made between the kist ending the and the kist ending on account of estates to which the latter kist does not relate." When entering in his ledger any such payment he will enter on this page the requisite details in the following form:—

Number of estate.	Number of chalan.	Date of chalan.	Amount paid in advance and class of estate for which paid.		
			Class I.	Class II.	Class III.
1	2	3	4	5	6

On the expiry of the kist the figures in columns 4, 5 and 6 will be totalled up and a grand total struck. This grand total will be entered under the grand total of the figures in column 18

of the goshwara of the balanced estates, and against it will be noted "grand total of sums paid during this kist for estates to which this kist does not relate," and a total will be struck of these two grand totals so as to permit of reconciliation with the accountant's figures.

Care must be taken, however, to see that the sums so accounted for in the goshwara are not again taken into account when the next kist referring to such estates arrives, and it is requisite to compare the collections made during that kist with the accountant's figures for the same period. To effect this, a broad red line should after the expiry of each kist be drawn under the entries in the ledger which have been taken into account when reconciling the tauzi navis' figures relating to the collections for such kist with those of the accountant for the same period.

(vii) The accountant's figures will similarly be totalled up for the same period, and when the total so obtained agrees with the grand total of the totals of the tauzi muharrir's goshwaras, the reconciliation of the accounts will be complete.

Section XVIII.—Compilation of Periodical Returns.

Returns to be sent.

1. The returns to be submitted by the Collector are, Return IX (see Appendix M), Return X (see Appendix N), a yearly return (see rule 10 below); and to the Accountant-General of Bengal a yearly statement regarding collections from Government estates (see rule 11 below).

Return X.

2. The accounts of land revenue are kept by the Board. To enable them to do this a Return X of the demands, collections and balances is to be submitted after the close of each kist to them and to the Commissioner in the form given in Appendix N.

Date of submission.

3. Return X should be submitted by Collectors within 21 days from the date of the kist. This period is extended to 30 days for the return relating to the January kist from the district of Dacca and for the returns of the January and March kists from the Patna district. With the return should be sent a copy of Return IX and copies of the entries made in Registers 39 and 40 during the period under report, and also the copy of the Abstract Roll referred to in rule 9 (*ii*) below.

Demand how to be shown.

4. Only balances of revenue, failure to pay which makes the estate from which they are due liable to legal coercive process within the period preceding the date of the kist under report are to be included in the "demand" in Return X. This is to be done by excluding from the demand entered all instalments which have not become legally an arrear of revenue (as defined in Act XI of 1859) immediately after the expiry of the date of such kist.

Demand against farmers.

5. Where estates are settled with farmers, any kist not paid by the 1st of the following month becomes legally "an arrear of revenue" as defined in Act XI of 1859; and if not paid by the latest day of payment, the provisions of section 5(2) of Act VII (B.C.) of 1880 affect such an arrear. The estate comes, in fact, within reach of coercive process on the 29th of March, though the Collector cannot actually file a certificate having the force of a decree until one month after the latest day of payment.

But then neither is a permanently-settled estate necessarily brought to actual sale within the year. It is enough that the failure to meet the demand has brought the estate within reach of coercive process. The demand against farmers should be returned in the same way as that against ordinary zamindars.

Demand against raiyats.

6. Under section 7(6), Act VII (B.C.) of 1880, if arrears of demands against raiyats in estates coming under Part III are unpaid for one month after service of notice, the Collector can file a certificate. There being no question of a latest day of payment here, the Collector can serve his notice the day after the kist is due if it is unpaid; and the notice is itself the first step in the coercive legal process. All kists up to and inclusive of that for February (or Falgun) should therefore be taken to be within the demand of the year.

Remission of irrecoverable balances.

7. If any balances are entered in the return as irrecoverable, the reason must be so fully explained as to enable the Board or the Commissioner at once to order their remission. This does not apply to the figures noted against Part III so far as remissions are concerned.

Balance due from estates pending settlement.

8. Whenever the collection of revenue from an estate borne upon the tauzi is held in abeyance pending a settlement of the estate, consequent on its purchase by Government at a sale for arrears of revenue, the Collector, in the explanation given in his Return X of the balances due from the estate, shall invariably report on what date the estate has been made over for resettlement, and within what period he expects the settlement to be completed. This information is to be repeated in each succeeding Return X until the estate is settled.

Method to be followed in preparing Return X.

9. (i) Table I is based on the abstract roll (Appendix C) prescribed in rule 5 (*i*), section II above. To it should be attached a copy of the Abstract Roll with a certificate from the Deputy Collector in charge that he has verified the entries in columns 4 to 7, that he has tested the authority for these alterations, and has seen the alterations made in the Tauzi Roll.

(ii) Table II, save the figures in column 2, is compiled directly from the tauzi goshwara (see rule 3, section XVII above). For column 2 the figures are got from column 8, Table I, of the return.

"Act I (B.C.) of 1895," 12-10-95.

"Certificate Officer." 12-10-95.

"section 7 (*e*) of Act I (B.C.) of 1895," 12-10-95.

"Certificate Officer." 12-10-95.

The figures for the other columns will be obtained thus:—

For column 3 ...			3	
Ditto 4 ...	From the total		6	
Ditto 5 ...	of the figures		11	
Ditto 6 ...	in column		7	
Ditto 7 ...			4	
Ditto 8 ...			8	
Ditto 9 ...			5	
Ditto 11 ...			10	Of the goshwara.
Ditto 12 ...			12	
Ditto 13 ...	From the total		18	
Ditto 14 ...	of column		14	
Ditto 15 ...			15	
Ditto 16 ...			16	
Ditto 17 ...			17	
Ditto 18 ...			18	

For column 10 the figures will be the total of column 9 of the goshwara *minus* the total of column 11 of the same.

Annual return.

10. For the annual return the form will be the same as that for Return X, only for the word 'kist' wherever it occurs is to be substituted 'year.'

The figures for the yearly return will be obtained thus:—

Table I. Columns 2 *and* 3.—The figures for these will be those in columns 8 and 9 respectively of table I of the last kistwar return of the preceding year, *minus* any deductions and *plus* any additions made between the date of that kist and the end of the year.

Columns 4 *and* 5.—The figures for these will be obtained by totalling up the figures in columns 4 and 5 respectively of table I of the kistwar returns of the year under report, *minus* any additions made between the date of the last kist of the preceding year and the end of that year and *plus* any additions made after date of the last kist of the year under report and the end of that year.

Columns 6 *and* 7.—The figures for these will be obtained by totalling up the figures in columns 6 and 7 respectively of table I of the kistwar returns of the year under report, *minus* any deductions made between the date of the last kist of the preceding year and the end of that year *plus* any deductions made after the last kist of the year under report and the end of that year.

Table II.—For the preparation of this table the tauzi muharrir must keep a daily account for the period comprised between the day following the last kist of the year and the 31st of March, both dates inclusive, showing for the chalans received (they will probably be very few)—

(*a*) the part to which each belongs;

(*b*) the amount represented by each, distinguishing between arrear, current and advance;

and on the morning of the 1st of April he will total up all such entries and thereby will know how much

has been paid during the period above referred to under each part as arrear, current or advance.

The figures for—

Column 2 will be the same as column 2 in table I.

Column 3 will be the same as those in column 14 of the last kistwar return of the previous year, *minus* any sum paid as arrears between the day following such kist and the end of that year.

Column 4 will be the figures in column 3 of table I.

Column 5 will be the total of the figures in columns 17 and 18 of the last kistwar return of the previous year, *plus* any sum paid as advance during the period noted above when dealing with column 3.

Column 6 will be the figures in column 5 of table I.

Columns 7 *and* 8 will be the total of the entries in columns 7 and 8 respectively of the kistwar returns of the year under report, *minus* any reduction or remission made during the period referred to above when dealing with column 3 and *plus* any reduction or remission made during the period between the last kist of the year under report and the close of that year.

Column 9 will be those in column 3 *minus* those in column 7.

Column 10 will be the total of those in columns 4 and 6 *minus* the total of those in columns 5 and 8.

Columns 11, 12 *and* 13 will be the total respectively of the corresponding columns of the kistwar returns of the year *minus* any sum paid as arrear or current or advance during the period referred to above when dealing with column 3, and *plus* any sum so paid between the last kist of the year under report and the close of that year.

Column 14 will be the figures in column 14 of the last kistwar return of the year *minus* any sum paid as arrears during the period between the date of that kist and the next 31st of March.

Column 15 will be the figures in the corresponding column of the last kistwar return of the year *minus* any sum paid as current during the period referred to above when dealing with column 14.

Column 17, the figures will be those in column 17 of the last kistwar return of the year.

Column 18 will be the figures in column 18 of the last kistwar return of the year *plus* any sum paid as advance during the period referred to above when dealing with column 14.

12 per cent. deductions.

11. The Collector of a district, after the end of each official year, will send the Accountant-General, Bengal, a statement showing for the year just closed the amount collected as revenue from those Government estates for which the 12 per cent. deductions have to be made.

"A similar statement embodying the totals of all these accounts should accompany the Annual Returns, to permit of the latter being checked with the last kistwari Return." 13-6-96.

(i) of the arrear list. 20-10-97.

Section XIX.—Collection of arrears.

1. In each district there will be under the charge of a Deputy Collector an Arrear Collection Department, which will have charge of the certificate department as it now exists for the realisation of the arrears of road and public works cess and dák cess, as well as other demands, and also of all processes connected with land revenue arrears.

Its duty.

2. After the expiry of each kist, to enable measures to be taken for the collection of the outstanding balances of land revenue, an arrear list is to be prepared in the form given in Appendix O.

Form of arrear list.

This form should be printed on one side only, and so as to leave a margin on the left for binding.

3. The arrear lists for each kist should be bound in paper and kept as a record of how often an estate has defaulted in previous years. To enable the tauzi navis to see quickly how often an estate or separate account has defaulted in previous kists, each tauzi muharrir will keep for the estates in his charge a manuscript book called "Default Record" in the following form:—

Retention of arrear lists.

Number of estate.	Number of separate account, if any.	Year 189 -9 .							
		Kist.	Number in arrear list.	Kist.	Number in arrear list.	Kist.	Number in arrear list.	Kist.	Number in arrear list.

With proper arrangements, a book should contain the requisite entries for four consecutive years; as each arrear list is prepared, the tauzi muharrir should note in this book, against each estate or separate account concerned, the requisite entries in the sub-columns headed 'kist' and 'number in arrear list.'

4. (i) As soon as the accounts of a kist have been completed, the Tauzi Department with regard to every estate against which a figure appears in column 16 of the goshwara, will fill up columns 1 to 5, 7 to 12, and 14, and also, where road and public work cess is noted in the tauzi ledger, in column 13 the amount of the arrears not covered by certificates, and if there are arrears included in a certificate case, then a note should be made in the remark column of the number and year of each such case, and in column 27 will make the requisite entries in those cases where section 5 or 17 of Act XI of 1859 or Part III of Act IX (B.C.) of 1879 as amended by Act III (B.C.) of 1881, apply, and also the number of times the estate or share (where the whole estate is in arrear) in default has previously defaulted in the last two years.

Share of Tauzi Department in preparation of arrear list.

(ii) The list should be prepared in separate sheets by each tauzi muharrir, who has a separate charge of estates, and signed and dated by him. It should also be countersigned by the tauzi navis. There should be a separate list for each class of estates.

(iii) Every tauzi muharrir's list of the estates under his charge which have defaulted at the kist should, as soon as it is completed, be made over by the tauzi navis through the Gazetted Officer in charge of the Tauzi Department to the Deputy Collector in charge of the Arrear Collection Department to be laid before the Collector for orders.

Information of collection of arrears.

5. The information to be sent to or given by the tauzi navis with regard to arrears realised and the method to be followed in crediting such sums in the tauzi ledger is laid down in rule 18, section XV, above.

Section XX.—Miscellaneous.

Suspension by Commissioner

1. The Commissioner may sanction the suspension of the demand against a particular estate for any special cause for the current year, reporting his proceedings to the Board.

and by Board.

2. Any suspension of demand beyond the current year, or affecting more than one estate, requires the sanction of the Board.

Report to Government.

3. All suspensions of demand must be reported to Government in the Revenue Department. Special reports must be submitted to the Board through the Commissioner, showing to what extent any suspensions or remissions will affect the budget estimates under land revenue for the current year, compensating additions to the revenue being noticed and taken into account. The Board's orders sanctioning the suspensions or remissions are to be forwarded for the information of the Financial Department of Government.

Accommodation for muharrirs.

4. The tauzi muharrirs should be seated at a counter with an open wired railing in front of them and a pigeon-hole at which chalans can be presented. Over each pigeon-hole should be hung a placard on which should be entered in large characters in English and the Court language of the district, the class and number of estates with which the muharrir deals, such as Tauzi Part I—Nos. 1 to 1,000, or pargana so and so.

Sealed bags.

5. The system of payment of money in sealed bags into the treasury on the latest day is allowed, one copy of the chalan being attached to the bag and one retained (but without the Treasurer's receipt) by the payer. On the following day the payer must return and get his chalan receipted from the Treasurer, the other chalan being sent to the Accountant as laid down in the procedure detailed in rule 2, section XVI above.

6. Collectors should, where necessary, make arrangements, by the erection of barriers or otherwise, to control the movements of the crowd of payers on kist days, so that there may be no confusion.

Barriers.

7. The Tauzi Deputy Collector and the sarishtadar should verify the goshwara (see rule 3, section XVII) by testing a certain number, to be fixed by the Collector, of the cases entered in it with the tauzi ledger, initialling in the goshwara each case so tested, and seeing that the chalans have been correctly entered, added up, and the previous balance or excess, if any, correctly brought in.

Verification of goshwara.

CHAPTER III.—THE ROAD AND PUBLIC WORKS CESS ROLL AND ACCOUNTS.

Section I.—Cess Tauzi Roll.

1. The Registers prescribed in Appendix B of the Board's Cess Manual contain a list of the estates, rent-free lands and mines, quarries, tramways and railways from which the road cess and Public Works cess revenue of the district is realized, showing the cess demand upon each such estate, &c., with the instalments in which, as also the dates on which, it is payable.

Description of Cess Tauzi Roll.

2. No separate cess tauzi roll is to be prepared, but in all districts, the cess demand of revenue-paying estates is to be entered in the appropriate columns of the Land Revenue Tauzi Roll (Appendix B).

3. The registers referred to in Rule 1 are as follow:—

Register I. Estates, revenue paying and revenue free, and cess payable.

Register V. Land held without payment of rent and paying the cess direct to the Collector under section 7 of the Act.

Registers VI and VII. Cess demand on mines, quarries, &c.

These registers are to be prepared and maintained by the Cess Department as heretofore in accordance with the rules containedl in section II of the Cess Manual.

4. (i) After the close of each kist an abstract in form Appendix P is to be prepared.

Kistwar abstract.

(ii) Each abstract would start, so far as columns 2 and 3 of the heading are concerned, with the entries in the same columns in the last line of the kistwar abstract immediately preceding.

(iii) Columns 4 and 5 have been provided because the alterations made during a kist may affect the demand for only a part and not for the whole year. The sum of the figures entered in the last line of each of the year's kistwar abstracts under column 5, will give the total effect on that year's original demand due to the alterations in the Cess Registers made during the year.

(iv) To each kistwar return of demands, collections and balances should be attached a copy of the kistwar abstracts for that

kist, which should bear the certificate of the gazetted officer in charge of the Cess Registers that he has verified the authorities for the additions and alterations, and has seen that they have been made in the Registers.

Section II.—Cess Tauzi Ledger.

Establishment.

1. In the districts mentioned in Appendix A, the cess accounts relating to land revenue-paying estates will be kept by the establishment which maintains the land revenue tauzi ledgers. In the same districts the establishment which will be required to maintain the cess ledgers regarding the demand due from or payments made for estates other than revenue-paying or tenures, will be under the immediate supervision and in charge of the tauzi navis, who will be responsible for the work, being aided where necessary by a cess head clerk.

Form of Cess Tauzi Ledger.

2. The form of the Cess Tauzi Ledger is given in Appendix Q. This form is to be used for all kinds of properties paying road cess, except that in districts included in Appendix A the cesses of revenue-paying estates are to be entered in the Land Revenue Tauzi Ledger, Appendix F.

Language in which to be kept.

3. The Tauzi Ledgers are to be prepared from the registers described in rule 3, section I of this chapter. The rule laid down in Chapter II, section XV, regarding the language in which the land revenue tauzi ledger is to be kept, applies equally to the Cess Tauzi Ledger.

Preparation of volume.

4. Each page of the Cess Tauzi Ledger should be numbered in print, or if that is impracticable for any reason, then by hand, before it is bound, and on the inside left-hand cover of each volume should be stamped a certificate:—"This volume contains pages," which should be filled in, signed, and dated by the sarishtadar, the number being entered in words as well as figures.

Arrangements of estates, &c., in the ledger.

5. The list of cess-paying properties will be arranged in the Cess Tauzi Ledger in the same order as in Registers I, V and VII of the Cess Manual (see rule 3 of the preceding section), and each item of cess will in the Tauzi Ledger bear the serial number which it bears in the register in which it is included.

Ledger to be written up from chalans.

6. It should be understood in the Cess Tauzi Department that entries of payments in the cess tauzi ledgers are to be written up from the chalans, and not from any chalan register, or shumar register, or day-book.

Issue of certificates to be noted in ledger.

7. Each cess tauzi muharrir should note in his ledger against every estate for the arrears of which a certificate has issued, the fact of a certificate having issued, its number, the amount of such arrears included in it, and the date of the requisition.

rule 6 20-10-97.

Interest need not be calculated by the muharrir, as that will be done in the Arrear Collection Department.

Section III.—System of Paying Current or Advance Cesses.

Payer's procedure as regards payment.

1. In the case of districts not included in Appendix A, or when Road Cess is paid separately from Land Revenue, the rules laid down with regard to the procedure to be followed by a payer of current or advance land revenue, see chapter II, section XVI 2, are to be followed also in the case of a payer of cess.

Transfer of chalans to Cess Tauzi Department.

2. Each morning the chalans and money-orders received during the preceding day by the treasury accountant are to be made over by him to the head ministerial officer in charge of the Cess Tauzi Department, arranged in the same manner as that prescribed for land revenue chalans (see chapter II, section XVI, rule 2 (vi)). Each batch will have on its top a slip giving the number of the batch, and being accompanied with a receipt book in the same form as that given in the rule above quoted.

As regards the districts not included in Appendix A, those money-orders which include both land revenue and the cesses of revenue-paying estates are to be sent first to the Land Revenue Tauzi Department, and when noted there are to be sent on by the tauzi navis to the head clerk of the Road and Public Works Cess Department.

Comparison of chalans.

3. The head ministerial officer of the Cess Tauzi Department, on receipt of a batch of chalans, will, as regards the agreement of the batch with the figures in the treasury accountant's receipt book, distribution of the chalans among the cess tauzi muharrirs and arrangement of chalans before posting them, follow, concerning these matters, the procedure laid down for land revenue chalans (see chapter II, section XVI, rule 4).

4. The directions given in rules 5, 6, 9 and 10, section XVI, chapter II, above, regarding the comparison to be made by the Deputy Collector in charge of the Tauzi Department between the treasury accountant's receipt book and chalan register, the separation into different batches of ordinary chalans, money-orders, and transfer receipts, the credit of payments for estates where kist is not the current one, and the arrangement and disposal of chalans, will also apply to the Cess Tauzi Department.

Form of chalan.

5. The form of chalan to be used by payers is given in Appendix R. The cess tauzi muharrir, when examining a chalan previous to its going to the treasury accountant, must see that the tauzi number entered clearly shows for what cess-paying property payment is being made, so that the accountant may be able to enter the amount in his register under its appropriate column.

This form is to be used for the payment of the cess for revenue-paying estates in those districts which are not mentioned in Appendix A.

Payment for more than one estate in one chalan.

6. The directions given in rule 7, section XVI, chapter II, with regard to the entry of payments for more than one estate in one chalan, will be followed in the Cess Tauzi Department.

Accountant's cess chalan register.

7. In all districts the details of cess chalans relating to cesses on tenures or revenue-free estates will be entered by the Treasury Accountant in Accountant-General, Bengal's form (see Appendix S). The cess paid on revenue-paying estates will in all districts be entered in its appropriate column in the Accountant's register of land revenue chalans.

The directions given in chapter II, section XVI, rule 3 above, requiring the accountant to keep a running total, will also apply to this register.

Scale of work.

8. Each Collector should fix for his district a scale of work showing the number of chalans which each muharrir is expected to post in his ledger daily.

Closing accounts.

9. The accounts in the ledger are not to be closed and balanced for each kist till the 15 days' grace allowed by section 45 of the Act have expired.

Section IV.—Reconciliation of Accounts.

Agreement between treasurer and accountant.

1. When the 15 days' grace after each kist given by section 45 of the Act have expired, the number of days allowable to the treasurer and accountant for the reconcilement of their daily balance sheets will be the same as that granted for the land revenue accounts: see rule 1, section XVII, chapter II above.

This rule does not affect the orders given in rule 323, chapter 13, page 107 of the Civil Account Code, as to the agreement to be made between the Treasurer and the Accountant every evening.

Agreement between Accountant and Cess Department.

2. The agreement between the cess tauzi ledgers and the accountant's registers must be effected by kists, the period in each case embracing the 15 days' grace allowed by section 45 of the Act, and the kistwar abstract in the ledger has been inserted for that purpose.

The method to be followed and form to be used.

3. When all the chalans, money-orders, and transfer receipts, received during the period embraced between the date of the expiry of the period of grace of the last preceding kist and the expiry of the similar period for the kist in hand, have been posted in the ledger, and the results entered against the cross headings of the ledger, each cess tauzi muharrir will sign and date the balanced

"It should be remembered that only one goshwara is needed, since for cess purposes a separate account is treated as if it was an estate." 15-9-96.

account of each estate or tenure in his charge, and prepare for them goshwara or khatian in the form given in Appendix T, the method to be followed in preparing it being similar to that prescribed for the land revenue goshwara *mutatis mutandis*: see rule 3, section XVII, chapter II above.

The figures in columns 10, 12 and 18 of the form are to be totalled up, and the grand total of all such totals compared with the total of the accountant's figures for the same period, and any discrepancy reconciled.

Verification of the goshwara.

4. The Cess Tauzi Deputy Collector and the sarishtadar should verify the goshwara, by testing a certain number to be fixed by the Collector, of the cases entered in it with the ledger, initialling in the goshwara each case so tested, and seeing that the chalans have been correctly entered, added up, and the previous balance or excess, if any, correctly brought in.

Quarterly verification of accounts.

5. The head ministerial officer of the Cess Tauzi Department is required to check the postings, initialling each so checked, in the cess ledgers by comparing 5 per cent. of the entries with the chalans and the entries in the Accountant's register of receipts, once every quarter, and to furnish a certificate to that effect to be filed with the cess return No. XXXVIII.

NOTE.—In the district of Chittagong only 3 per cent. of the cess entries are to be tested.

Annual revision of the cess demand.

6. Every year in June there will be an annual revision of the cess demand of each district, including arrears and advances of the preceding year, to see that they are brought forward correctly under the personal supervision of the Cess Deputy Collector and the head ministerial officer of the Cess Tauzi Department, and a certificate that it has been carried out shall be submitted to the Commissioner of the Division.

The Cess Registers and ledger volumes must be carefully inspected, with the object of ascertaining that all changes have been recorded and that all additions to the previous year's demand and all duly authorized abatements have been entered, the demand in each case being duly adjusted.

The total demand with which the year opened should also be reported.

SECTION V.—COMPILATION OF PERIODICAL RETURNS.

Returns to be sent.

1. The returns to be submitted by the Collector are—

(i) *Return XXXVIII.*—Kistwar statement of demands, collections, and arrears of cess on lands and mines (see Appendix U).

(ii) *Return XXXIX.*—Subsidiary statement, explanation sheet of figures shown in totals A of kistwar statement of demands,

collections, and arrears of cess on lands and mines (see Appendix U (1).

(iii) *Return XLV.*—Annual statement of demands, collections, and arrears of cess on lands and mines (see rule 5 below).

2. The road and Public Works cesses are to be embodied in one and the same statement, whether quarterly or annual.

Dates for submission.

3. The kistwari statements must be forwarded to the Commissioner within 21 days from the date to which they refer, and the copy to the Board within five weeks.

The annual statements must be forwarded to the Commissioner on the 1st of May, and the copy to the Board on the 15th of that month.

The Commissioner's annual report is, under Government order No. 385T.-M., dated the 24th of October 1887, due to the Board on the 15th of July.

Particular attention must be given to the strict observance of these dates.

Mode of preparation of return XXXVIII.

4 (i) The return for each kist is to relate to the period between the date of the expiry of the period of grace allotted to the kist immediately preceding, and the date on which the similar period allotted to the kist in hand expires. Thus the return for the kist of the 28th of January will include all collections credited into the treasury on and after the preceding 14th of October and up to and inclusive of the 12th of February.

(ii) Table I is not to contain estates or tenures the cess of which is due from other districts.

(iii) As soon as possible after the close of the period of grace allotted to each kist, the Collector of a district will have prepared, with regard to the cess due from his district to another district, a statement relating to the estates and tenures concerned, in the kistwar statement form, omitting cross heads 6, 7, 8 and 9 in table II, noting in the remark column when the sums entered in columns 11, 12 and 13 against cross head 5, were transmitted to the district concerned, and will forward it to the Collector of that district, who, after comparing it with the previous kist's statement, and satisfying himself that the discrepancies, if any, are duly accounted for, will incorporate the figures in his own district return for the kist against cross head 8, table II.

(iv) A table is to be prepared and hung up in the office, showing from what districts cess is due and to what districts it is due, and with regard to the latter, the cess tauzi number of each of the estates or tenures concerned and that of the part in which it is entered.

This table is to be dated and to bear the signature of the Deputy Collector in charge of the Cess Tauzi Department.

(v) Table I will be prepared from the abstract referred to in rule 4 of section I above.

(vi) Table II as to the first four cross heads will be prepared from the goshwara (see rule 3, section IV above) in a way similar to

The following additional instructions should be observed in preparing the figures showing current collections in column 12 of table II against cross-heads 1 to 4:—

Cross-head 1—Revenue-paying estates.—The return should include the collections made on these accounts during that portion of the period of grace appertaining to the last kist of the preceding year which fell within the year under report, and it should exclude those made during that part of the period of grace belonging to the last kist of the year under report, and which fell within the succeeding year.

Cross-heads 2, 3 and 4—Revenue-free estates, Rent-free lands, and Mines and Railways.—The return should also include the collections made on these accounts between the last kist of the year under report and the close of that year, and it should exclude those made during the same period of the preceding year on account of the last kist which fell within that year.

The amounts so included and excluded should be noted in the explanation sheet in order that the figures in the annual return may be checked with those in the kistwar returns. 4-11-97.

that prescribed for the Land Revenue Return No. X (see rule 9, section XVIII, chapter II above).

The entries against cross head 6 will be made from the statements prepared in accordance with the directions given above under paragraph (iii), and the entries against cross head 8 will be obtained from similar statements received from the districts concerned.

(vii) To each return is to be attached a copy of the abstract (see rule 4, section I, above) of each part of the Cess Registers for the kist under report, with a certificate of the Deputy Collector in charge of the Cess Tauzi Department that he has verified the entries against cross heads 2 and 4; that he has tested the authority for those alterations, and has seen that the alterations have been made in the Cess Registers.

(viii) To each return is to be attached the certificate regarding verification of accounts required by rule 5, section IV above.

Annual return.

5. For the annual return the form will be the same as that for Return XXXVIII, only the heading should be changed to .

Return XLV.—Annual statement of demands, collections and arrears of cess on lands and mines.

The procedure for obtaining the figures for this return will be analogous to that prescribed for the annual land revenue return (see rule 9, section XVIII, chapter II above), care being taken to include the collections made during that portion of the period of grace appertaining to the last kist of the preceding year, which fell within the year under report, and to exclude those made during that part of the period of grace belonging to the last kist of the year under report, and which fell within the succeeding year.

Percentage of collections.

6. When forwarding the last kistwar return of the year, if, for the period embraced by the kistwar returns of the year, the arrear demand collection has been less than 90 per cent., and that of the current demand less than 95 per cent. of the year's actual demand, an explanation must be given.

Fractions to be excluded.

7. Fractions of a rupee should be excluded from all the statements. When the fraction exceeds eight annas, a unit should be added, otherwise it should be rejected. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit, and to this end the details must be intelligently adjusted.

Preparation of statements to be done with care.

8. All these returns must be prepared in the Cess Tauzi Department in duplicate; one to be forwarded to the Board with a copy of the Commissioner's remarks, and the second to be retained in the Commissioner's office. The Collector's draft copy will be retained in his office for record. District Officers are specially to see that all anomolies and discrepancies, which appear on the face of all the returns submitted by them, are explained at the time when such returns are first submitted, so as to avoid the necessity of further explanations being called for.

Section VI.—Collection of Arrears.

Form of arrear list.

1. To enable measures to be taken for the collection of the outstanding balances of cess, an arrear list is to be prepared in the form given in Appendix V.

This form should be printed on one side only, and so as to leave a margin for binding.

In the case of a separate account in arrears, its number should be entered in column 2.

No case is to be regarded as disposed of until in column 18 appears the word "Nil" or a reference to the authority remitting the claim.

Retention index of arrear lists.

2. The arrear lists should be bound in paper and kept as a record of how often an estate has defaulted in previous years. The volume of arrear lists should be paged and indexed in a way similar to that prescribed for the land revenue arrear lists: see rule 3, section XIX, chapter II above.

How often complete list is to be prepared.

3. For revenue-paying estates, this list is to be prepared after the expiry of each kist, showing all arrears due from each estate in arrear.

For revenue-free estates, rent-free lands, mines and railways, this list should be prepared once a year.

Intermediate arrear lists.

4. With regard to revenue-free estates, rent-free lands, mines and railways, each Collector should for his district fix the amount of arrears for which a certificate should always issue. On the expiry of each kist for which a complete list of arrears is not prepared, each tauzi muharrir is to prepare in the form given in Appendix V for the tenures and revenue-free estates in his charge a list showing all the tenures and estates whose total arrears, excluding sums already under certificate, exceed the amount which the Collector may have fixed as ordered above.

Names of proprietors.

5. No column is provided in the list of arrears for the entry of the names and addresses of proprietors. These are to be noted in the draft certificates with regard to estates by the Land Registration Department and for tenures by the Cess Department.

Share of Cess Tauzi Department in preparation of arrear list.

6. (i) In the form for arrear list the Cess Tauzi Department will fill up columns 1 to 13 with regard to every estate or tenure against which an entry appears in column 16 of the goshwara. Column 14 will be filled up by the Deputy Collector in charge of the Cess Department. Column 15 will be filled up in the Arrear Collection Department, and on that being done, the list is to be sent back to the Cess Department for the purpose of noting the certificate numbers, after which it is to be returned to the Arrear Collection Department. Columns 16 to 18 will be filled up in the Arrear Collection Department.

(ii) The list should be prepared in separate sheets by each cess tauzi muharrir who has a separate charge of estates or

tenures, and be signed and dated by him. It should also be countersigned by the head clerk.

There should be a separate list for each demand register.

(iii) Every cess tauzi muharrir's list of the estates or tenures under his charge which have defaulted at the kist should, as soon as it is completed, be laid by the head clerk before the Deputy Collector in charge of the Cess Tauzi Department for orders.

System to be followed in paying arrears.

7. The system to be followed in paying in arrears will be the same as that laid down with regard to the payment before sale day of arrears of land revenue (see section IIB, Chapter X, Board's Miscellaneous Manual).

Information as to collection of arrears.

8. Whenever any portion of the arrear so due and for which a certificate has been filed is paid into the treasury, a duplicate copy of the chalan will be sent by the Accountant to the Cess Tauzi Department, where it will be entered (or so much of it as is arrear, not interest) in the ledger, in the appropriate column under the table allotted to the kist within which it was paid.

On receipt of any such duplicate chalan the Deputy Collector in charge of the Cess Department will send, in the form given in Appendix W, information of the details to the Deputy Collector in charge of the Arrear Collection Department, who will retain the right hand portion of the form and sign and return the counterfoil. The Deputy Collector in charge of the Cess Tauzi Department should not sign any form without having before him for comparison the duplicate chalan to which it refers.

Crediting of arrears paid in, but for which a certificate has not been filed.

9. Whenever any one desires to pay in arrears for which no certificate has been filed, the payer will follow the procedure described in section III above, and the sum will be credited in the ledger as if it were an ordinary payment made during the then current kist, which for this purpose commences from the date of the expiry of the period of grace allotted to the kist which has just previously expired.

Interest.

Since section 45 of Act IX (B.C.) of 1880 is not obligatory, but permissive as regards interest, the Board consider that when the arrears are too trifling to warrant the use of the certificate procedure, the interest accruing on them is too trifling to calculate or to act as a stimulant to punctuality, and therefore it will not be necessary for muharrirs after the Arrear Collection Department to calculate the interest due on such sums.

Publication of list of defaulters and issue of warnings by post-cards.

10. The publication of a list of defaulters and issue of warnings to defaulters by printed post-cards before the issue of certificates (see rule 21, section III of the Board's Rules under the Public Demands Recovery Act) will probably be unnecessary except in the rare instances in which the amount of the demand has recently been changed. This, however, is not to be taken as debarring a Collector from issuing warning post-cards to defaulters

where such procedure is considered to be likely to expedite collection work.

Certificates.

11. (i) When the Cess Deputy Collector has noted his orders in column 14 of each muharrir's arrear list with regard to cess due from revenue-paying or revenue-free estates, he will cause it, as soon as done with, to be sent to the Deputy Collector in charge of the Arrear Collection Department for the preparation of the certificates regarding these arrears with reference to which the Cess Deputy Collector notes in column 14 that certificates should issue.

(ii) With regard, however, to the arrears of cess relating to rent-free lands, mines and railways, the necessary draft certificates are to be prepared in the Cess Department, except so far as relates to the calculation and entry of interest and costs, and forwarded with their connected arrear lists to the Arrear Collection Department.

(iii) The amount of interest and costs due in each case will be calculated in the Arrear Collection Department and noted by the muharrirs of that department in the draft certificates which, when signed by the Deputy Collector in charge of the department, will be the certificates required by the Act.

Amounts irrecoverable.

12. At the beginning of each month the Deputy Collector in charge of the Arrear Collection Department should furnish the Cess Deputy Collector with a list showing what arrears of cess were found in the preceding month to be irrecoverable.

Interest.

13. The Deputy Collector in charge of the Arrear Collection Department is to bear in mind that interest accruing up to the date of the receipt by him of the arrear list should be included in the certificate. Interest subsequently accruing cannot be realized under the certificate issued in compliance with that requisition. A fresh certificate may be issued for such interest alone, but it would seldom be worth while to adopt this course unless the amount of the interest is large. Supplementary claims of this nature should therefore be generally abandoned; and it will then be unnecessary to calculate interest accruing after the date of the receipt of the arrear list.

Section VII.—Miscellaneous.

Service of notice in due time.

1. Whenever it may be necessary to serve notices under section 40, care should be taken that the service is completed before the first date fixed for the payment of the first instalments of revenue-paying estates, and for the payment of the first instalments of revenue-free estates as the case may be.

Cess to be paid by instalments similar to land revenue.

2. With the above object, where the land revenue of the shares for which separate accounts have been opened is paid in according to the latest days of payment prescribed for the whole estate, the cess should be paid in also by similar instalments

" section 28 of Act I (B.C.) of 1895." 12-10-95.

whatever may be the amount of the revenue payable by the share for which a separate account has been opened, whether above or below Rs. 100.

Responsibility of head clerk in respect of accounts.

3. It will be the duty of the head ministerial officer of the Cess Tauzi Department to see that all estates assessed with cess and their demands are shown both in the Cess Registers and Tauzi Ledger; that cancelments and abatements of cess are duly noted, the authority under which they are sanctioned being quoted; that transfers of estates from one district to another and separate accounts opened are duly noted in the ledger and tauzi rolls; that chalans are properly taken care of in the Cess Tauzi Department; that the amounts credited agree with those shown in the corresponding chalans; that double credits do not occur, that is, that the same payment is not credited to more than one estate; and that balances are properly struck in the cess ledger.

Rules as to transfer receipts.

4. As the remittance of cesses is, under certain circumstances, obligatory on Collectors in accordance with section 82 of Act IX (B.C.) of 1880 and section 22 (*d*) of Act VII (B.C.) of 1880, sums realized on account of cesses under those sections are to be transmitted by transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realized from the payer on this account.

5. Transfer receipts may be issued for payment of cesses, the remittance of which is not obligatory on Collectors, at any treasury under the Government of Bengal, when the amount to be remitted exceeds Rs. 150, on payment of a premium at the following rate:—

					Rs.	A.
For sums exceeding Rs.	150	and not exceeding Rs.	500...		1	8
Ditto	„ 500	ditto	„ 1,000...		2	0
Ditto	„ 1,000	ditto	„ 2,000...		3	0

and Re. 1 for every additional Rs. 1,000 or fraction of Rs. 1,000.

6. A single transfer receipt is to be granted to one remitter for each instalment. The particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus:—

Received from A.B., on account of C.D., proprietor, the sum of Rs. on account of cess demands, to be transferred to his credit under cesses, as per particulars on the reverse, at the Treasury.

Accommodation for muharrirs.

7. The cess tauzi muharrirs should be seated at a counter with an open wired railing in front of them and a pigeon-hole at which chalans can be presented. Over each pigeon-hole should be hung a placard on which should be entered in large characters in English and the Court language of the district the class and number of estates with which the muharrir deals, such as revenue-free estates Nos. 1 to 1,000, or pargana so-and-so.

8. Collectors should, where necessary, make arrangements, by the erection of barriers or otherwise, to control the movements of the crowd of payers on kist days, so that there may be no confusion.

Barriers.

9. The members of Road Cess Committees, where they exist, are bound in the same manner as officers of Government, to observe and execute the orders of the Accountant-General in all matters of account, audit, adjustment and payment.

Road Cess Committees bound by orders of Accountant-General.

10. Information regarding mutations among the names of the proprietors of estates need not be furnished to the Tauzi Department by the Land Registration Department, as the proper place for this information is in General Register A or B taken with D.

Mutations.

CHAPTER IV.—DAK CESS TAUZI.

Section IV.—Government Rules for the Zamindari Dak under Section 11, Act VIII (B.C.) of 1862.

Preamble.—The primary object of the zamindari dák is the conveyance of letters between police officers and police-stations and the magisterial officers of the district. Where, however, zamindari dák establishments exist, there can be no objection to making further use of them for the conveyance and delivery of private correspondence so long as no extra charge is thrown thereby upon the zamindars or Government farmers. Throughout Bengal, moreover, it has been found convenient to entrust to the postal authorities the general control and direction of the district dák lines to ensure their proper working in connection with the lines of the Imperial post. The Lieutenant-Governor, under the discretionary power vested in him by the Act, having appointed the Collector in place of the Magistrate to carry out the provisions of the Act, the following rules have been framed with his sanction under section 11, Act VIII (B.C.) of 1862, for the purpose of defining the duties and relations of the Collectors and the postal authorities, and for giving proper effect to the provisions of the Act:—

1. *Duty of Collector.*—It is the duty of the Collector of the district to determine the stations between which communication is required for police purposes.

2. *Duty of Postmaster-General.*—The Postmaster-General will then, in communication with the Collector, arrange all questions connected with routes, stages, timing, strength and cost of establishment, and the like; any difference of opinion between them being referred for the orders of the Commissioner, which shall be final.

3. *Charges against Zamindari Dák Fund.*—No charges on account of delivery peons or rural messengers can be included in the zamindari dák budget, but the cost of all establishments necessary

for the collection and proper keeping of the accounts of the zamindari dák cess, as well as for the punctual conveyance of the district mails, and all reasonable charges for contingencies, including boats, huts, common post-office furniture, stationery, and the like, must be defrayed from the funds raised under the provisions of the Act.

4. *Budget.*—The Superintendent of post-offices will annually, on or before the 1st of October, prepare, under the instructions of the Collector, an estimate of the total cost of the establishments and contingencies required for the year commencing on the 1st April following. The Collector, after including in this the cost of his own office establishment, and any extra provision necessary for keeping up communications between the police and the District Magistrate's camp while the latter is on tour, will forward the budget to the Postmaster-General, who will, after passing or modifying it (in communication with the Collector), return it to the Collector for insertion in the budget of the estimated balance at the close of the current year, and the total sum necessary to be levied with reference to the provisions of section 10 of the Act, with a note of the rate at which he proposes to levy the cess, or, where the rate has been fixed for a term of years, the rate, and a reference to the order sanctioning it.

Having thus completed the budget estimate, the Collector will forward it to the Commissioner, who, if no reasons for revising it appear, will, after passing it, forward it to the Accountant-General not later than the 15th November of each year. If the Commissioner, however, sees reasons for revising the budget, he will return to the Collector for resubmission after reconsideration in communication with the Postmaster-General.

5. *Pay and contingent bills.*—The monthly pay-bills of the zamindari dák establishments will be drawn by the Postmaster disbursing the amounts, and be paid at the treasury on the countersignature of the Collector. The pay-bills of the Collector's own office will be paid on his own signature. The monthly contingent bills will be passed on the countersignature of the Postmaster-General, and after such countersignature they must be presented to the Collector before being cashed at the treasury, in order to enable the Collector's office to prepare the monthly accounts of zamindari dák expenditure. The treasury officer will not cash any such bill unless it is noted as having been "seen" by the Collector's office. Charges for boats in the rains, though provided in the budget, will not be incurred without the previous sanction of the Postmaster-General. The Collector shall be at liberty to draw against the special provision for dáks to the Magistrate's camp on tour without any reference to the Postmaster-General.

6. *Appointment and dismissal of officers.*—All nominations for posts of dák munshis, overseers, and other subordinate officers of the superior grade will be made by the Post-office Superintendents, subject to the Collector's approval, and all proposals for the fine, suspension, or dismissal of men of this class must also be submitted to the Collector. Appeals from the Collector's orders

prepaid by the Collector, but all other expenses incurred, such as boat hire, ferry tolls, railway fares, &c., are to be prepaid from the Zamindari Dâk Fund.

11. *Permanent advance.*—For this purpose the Collector of each district will keep the sum of Rs. 50 as a permanent advance from the Zamindari Dâk Fund, and may allot a portion of this sum to the Postmaster at the district head-quarters, who incurs contingent expenditure on account of the fund. All sums disbursed by the Collector in payment, for purposes mentioned in rule 10, or for other specified purposes, will be recouped by him from the fund by bills.

12. *Process costs, how to be credited.*—All sums realized from defaulters on account of the sums expended under rule 10 shall be credited in cash to the Zamindari Dâk Fund as costs realized.

13. *Cost of execution of certificates.*—When a certificate for the realization of the zamindari dâk cess is transmitted for execution to another district under section 22 (1) of Act I (B.C.) of 1895, all costs on account of boat hire, ferry tolls, railway fare, &c., will be incurred from the permanent advance in the hands of the Collector of the latter district made under rule 11, and, when realized, such costs shall be credited to the Zamindari Dâk Fund of the district. The arrear realized shall be sent to the requiring district by means of a remittance transfer receipt.

14. *Jurisdiction.*—Under the Act, the revenue and criminal jurisdictions of a district are treated as identical.

15. *Police officers allowed the use of dâk boats.*—Police officers, together with any persons or property in their custody, are to be allowed, when on duty, to travel free by postal dâk boats, provided these boats are paid for from the Zamindari Dâk Fund.

NOTE.—This concession is subject to the following conditions:—

1st.—That the boats afford sufficient accommodation without risk to the mails.

2nd.—That the time of starting, the speed and the halting, be regulated solely with reference to the Postal Service.

3rd.—That no deviation be made from the prescribed postal route.

4th.—This concession does not extend to the wives, families, servants or coolies of police officers. These must, on no account, be allowed to travel with the mail. 10-3-97.

"Act I (B.C.) of 1895." 12-10-95.

"Act I (B.C.) of 1895." 12-10-95.

"section 22 (1) of Act I (B.C.) of 1895." 12-10-95.

Bihar districts.....8th of May and 13th of December.
Tea estates of Jalpaiguri.....1st of August and 1st of February. 12-10-95.

☞ Remembering that for the purposes of this goshwara each separate account and residuary share should be treated as a separate estate. 15-9-96.

Ledger.

3. The details showing the yearly and kistwar demands, collections and balances of the cess, will be shown in the Land Revenue Tauzi Ledger, and these accounts will be kept by the same establishment as that which keeps the land revenue accounts of the estates concerned.

Whenever a certificate has been filed for the recovery of any arrears, a note should be made in the ledger page of the estate concerned, in the remark column at the foot of the form, giving the number and year of the certificate and the amount of cess included in it.

System of paying the cess.

4. The system to be followed as regards the paying in of the cess, the comparison, arrangement, and disposal of chalans (the form of which is that used for the payment of land revenue) will be the same as that prescribed for land revenue.

Accountant's cess chalan register.

5. In the register prescribed for the use of the Accountant to enter land revenue chalans, provision is made for the entry of dák cess chalans.

Reconciliation of Accounts.

6. (*i*) On the expiry of thirty days from the date of each kist, when all the chalans, money-orders, and transfer receipts relating to the kist have been posted in the ledger, and the results entered against the cross headings, each tauzi muharrir will initial and date the balanced account of each estate in his charge, and will prepare for them, obtaining the details from columns 9 to 11 and 32 to 34 of the ledger, a goshwara or khatian in the form given in Appendix X. The figures in columns 12 and 14 of the form are to be totalled up, and the grand total of such totals compared with the total of the accountant's figures for the same period, and any discrepancy reconciled. As the arrear list is only prepared once in the year, columns 21 and 22 in the goshwara for the first kist of the financial year will therefore be blank.

(*ii*) The directions given in section IV, Chapter III above, as regards agreement of accounts between the accountant and treasurer, between the accountant and the tauzi department, verification of the goshwara, and annual revision of the demand, apply *mutatis mutandis* equally to dák cess.

(*iii*) Each half-year the sarishtadar will check the postings of dák cess in the ledger by comparing at random 5 per cent. of the entries, initialling every entry in the ledger so checked, with the chalans and the accountant's register of receipts (this can be most easily done when a similar comparison is being made of the land revenue chalans), and a certificate that this has been carried out is to be attached to each kistwar return.

(*iv*) Within 15 days after the expiry of the period of 30 days' grace allotted to each kist, in other words within 45 days after the expiry of each kist, the Collector will cause to be prepared and submitted to the Commissioner, in duplicate, a kistwar return for the kist just expired, inclusive of the period of grace

allotted to it. The form to be used is given in Appendix Y. The requisite figures will be obtained from the totals of the goshwaras. To each return is to be attached a copy of the Abstract of the Land Revenue Tauzi Roll so far as it relates to dák cess, with a certificate of the Deputy Collector in charge of the Tauzi Department that he has verified the entries in columns 3 to 6 of table I of the return, that he has tested the authority for these alterations, and has seen the alterations made in the tauzi roll.

Yearly return.

7. At the close of each financial year the Collector of each district will submit in duplicate a return dealing with the demands, collections, and balances of zamindari dák cess of his district for the past year, in the form given in Appendix Y (i).

To prepare this return the following procedure will be followed:—After the expiry of the period of grace allotted to the last kist of the financial year, each tauzi muharrir will keep a list (to be called list A) in this form:—

No. of chalan.	Date.	Page of ledger on which entered.	Amount.		
			Arrear.	Current.	Advance.
1	2	3	4	5	6

Showing the amount of dák cess paid in between that date and the close of the financial year. For the purposes of the return the total of column 5 in list A must be treated as advance, since such sums are paid in towards the first kist of the next financial year. The figures for the columns of Table II of the return can be thus obtained:—

Those in column 2 = those in column 2 of the last kistwar return of the previous year, *minus* the grand total of the totals of column 4 in list A for the preceding year.

" " 3 = the total of those in column 3 of each of the kistwar returns of the year under report.

" " 4 = the figures in column 4 of the last kistwar return of the preceding year.

"Those in column 8 = those in column 2, *plus* as much of the amount in column 5 as relates to the arrear demand, *minus* the figures shown in column 6.

Those in column 9 = those in column 3, *plus* as much of the amount in column 5 as relates to the currrent demand, *minus* the figures shown in column 7." 1-9-97.

Those in column 5 } = { the total in the two kistwars of the year under report of the figures in { column 5.
„ „ 6 } = { the total in the two kistwars of the year under report of the figures in { column 6.

„ „ 8 = those in column 2 *minus* those in column 6.

„ „ 9 = those in columns (3+5) *minus* those in columns (4+7).

„ „ 10 = the total of those in column 10 of both kistwars *minus* the grand total of column 4 of list A of the preceding year, *plus* the grand total of column 4 in list A of the year under report.

„ „ 11 = the total of those in column 11 of the last kistwar of the year under report *minus* the grand total of column 5 in list A of the preceding year.

„ „ 12 = those in column 12 of the last kistwar return of the year *plus* the grand total of columns 5 and 6 in list A of the year under report.

For columns 13 to 17 no special instructions are needed. The figures for columns 18 and 19 and table III will be supplied by the accountant of the treasury from the accountant's register (see columns 15 and 16, Appendix S).

Collection of arrears.

8. (i) To enable measures to be taken for the collection of the outstanding balances of the cess an arrear list is to be prepared at the end of the period of grace allotted to the last kist of the financial year in the form given in Appendix Z, of which only the first 13 columns will be filled up by the tauzi muharrirs.

(ii) This form should be printed on one side only, and so as to leave a margin for binding.

(iii) Column 14 of the list will be filled up by the Deputy Collector in charge of the Tauzi Department, and column 15 will be filled up in the Arrear Collection Department.

(iv) The list should be prepared in separate sheets by each tauzi muharrir who has a separate charge of estates, and be signed and dated by him. It should also be countersigned by the tauzi navis.

(v) Every tauzi muharrir's list of the estates under his charge which have defaulted should, as soon as it is completed, be laid by the tauzi navis before the Deputy Collector in charge of the Tauzi Department for orders.

(vi) Rules 2, 6, 7, 8, 10, 11 and 12 of section VI, chapter III, above as regards retention of arrears list, return of the list to the tauzi department, system to be followed in paying arrears, information as to collection of arrears, publication of list of defaulters and issue of warnings by post-cards, certificates (the penalty being calculated in the arrear collection department), and irrecoverable amounts, apply equally to zamindari dák cess.

Penalties on arrears not under certificates.

9. Where for any arrear a certificate has not issued and the defaulter wishing to pay it up presents the necessary chalan and duplicate to the tauzi muharrir to be initialled, the latter will not do so unless the chalan is accompanied by a treasury voucher showing that the defaulter has already paid up the penalty to which he is liable on account of such arrear.

The tauzi muharrir will note across the chalan the number and date of such voucher, and if such arrear has been included in any arrear list not yet received back from the arrear collection department, and for which the issue of a certificate has been asked, information should be at once sent to that department of the fact of realization.

Remissions and exemptions.

10. Sums found to be irrecoverable can be remitted by Collectors.

Estates which pay less than Rs. 50 as land revenue in consequence of butwara should not be exempted under section 8 of the Act from payment of the cess.

Bills.

11. The monthly pay-bills drawn by post-masters require the countersignature of the Collector, and their contingent bills, the countersignature of the Postmaster-General. Bills drawn by the Collector himself do not require countersignature.

Accounts.

12. The receipts in abstract will appear in the Accountant's register (see Appendix 8), and the expenditure account will also be kept by the Treasury Accountant in such a way that the total expenditure up to date under each head of the budget, the balance of the allotment in hand, and the total amount collected during the year up to date, divided into cess, penalty, costs and miscellaneous, is known daily.

Appendices R+S

"Collector's office." 1-1-96.

"in the form given in Appendix Z (1). The form will be in manuscript." 1-1-96.

APPENDIX A.

SEE RULE 3, CHAPTER I.

Districts in which the Land Revenue, Road and Public Works cess and Dák cess demands due from revenue-paying estates are to be kept in one and the same ledger.

Burdwan Division—

Birbhum.
Bankura.

Presidency Division—

24-Parganas.
Khulna.

Rajshahi Division—

Rajshahi.
Dinajpur.
Jalpaiguri.
Darjeeling.
Rangpur.
Bogra.
Pabna.

Chittagong Division—

Noakhali.

Patna Division—

Champaran.

Bhagalpur Division—

Purnea.
Malda.

Orissa Division—

Balasore.
Puri.

Chota Nagpur Division—

Hazaribagh.
Lohardaga.
Palamau.
Manbhum.
Singhbhum.

Land Revenue and Dák cess demands will be kept in one and the same ledger in all districts.

APPENDIX B.

SEE RULE 5, SECTION I, CHAPTER II.

Land Revenue Tauzi Roll *District.*

Tauzi number.	Number in General Register A.	Pargana.	Name of estate.	Land revenue.			Instalments.		Road and Public works cess.			Instalments.				Dák cess.			Instalments.				REMARKS.
1	2	3	4	5			6	7	8			9	10			11			12	13			14
				Rs.	A.	P.	Date.	Amount. Rs.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	
117	829	Alhapur ...	Tajpur ...	1,120	0	0	28th June ...	140	141	0	0	28th June ...	35	4	0	35	0	0	29th May ...	17	8	0	
							28th September	280				28th September	35	4	0				13th December	17	8	0	
							12th January	420				12th January	35	4	0								
							28th March ...	280				28th March ...	35	4	0								
119																							

Note.—The figures and dates in this form are merely given by way of illustration and are not meant to denote the dates or shares to be observed in every district, or to interfere in any way with the amount of each existing instalment or the date on which it is payable.

APPENDIX C.

SEE RULE 5 (i), SECTION II, CHAPTER II.

KISTWAR ABSTRACT OF DISTRICT.

PART .—*Kist ending the of* 189 .

1. Result at end of preceding kist.	Number of estate.		Land revenue.	Road and Public Works cess.	Dák cess.	EFFECT OF ALTERATIONS IN THIS KIST.						Remarks with date of order and number and date of case sanctioning the change.
						On this kist's demand.			On current year's original demand.			
	Rs. 1,200		Rs. 2,05,791	Rs. 21,843	Rs. 4,118	Land revenue.	Roads and Public Works cess.	Dák cess.	Land revenue.	Roads and Public Works cess.	Dák cess.	
1	2		3	4	5	6	7	8	9	10	11	12
	Tauzi number of estates on roll.					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Old estates.	New estates.										
2. Additions made during the kist.	231	...	5	...	...	2 8 0	...	...	2 8 0	...	...	Enhanced by assessment of pharidari lands, 11th of March 1893, case No. 5 of 1892-93.
3. Total addition ...	...	1,201	100	10	12	25 0 0	2 8 0	...	25 0 0	2 8 0	...	Transferred from Part II, 18th of March 1893, case No. 7 of 1892-93.
	...	1	105	10	12	27 8 0	2 8 0	...	27 8 0	2 8 0	...	
4. Deductions during the kist.	105	...	17	4	...	8 0 0	3 0 0	...	8 0 0	2 0 0	...	Diluviated, revenue abated, brought on to Part III of the Roll, 19th of March 1893, case No. 8 of 1892-93.
	1,041	...	87	12	2	58 0 0	8 0 0	1 0 0	58 0 0	8 0 0	1 0 0	Sold for arrears, bought in by Government, and transferred to Part III, 27th of March 1893, case No. 9 of 1892-93.
5. Total deduction ...	2	...	104	16	2	66 0 0	10 0 0	1 0 0	66 0 0	10 0 0	1 0 0	
6. Result at the end of this kist.	1,199		2,05,792	21,837	4,128	—38 8 0	—7 8 0	—1 0 0	—38 8 0	—7 8 0	—1 0 0	

Similarly for Parts II and III.

APPENDIX D.

SEE SECTION XIII, CHAPTER II.

List of Forms appertaining to Revenue money-orders.

Number of each form.	Name of each form.	REMARKS.
1	2	3
1 R. M. O. ...	Revenue money-order ...	Loose form.
2 R. M. O. ...	List	Loose form to be used by all Post offices at the head-quarters of districts.
3 R. M. O. ...	Monthly return of revenue money-orders received.	Ditto ditto ditto.
4 R. M. O. ...	Special memorandum book of acknowledgments received from the treasury.	Bound in books of 100 pages to be used by Post offices at head-quarters of districts.
5 R. M. O. ...	Special memorandum book of acknowledgments delivered.	Bound in books of 50 pages, to be used by every Head, Sub, and Branch office.
6 R. M. O. ...	Acknowledgment envelope.	To be printed in black ink on red paper, to be used by Post offices at head-quarters of districts.

APPENDIX D.

List of Forms appertaining to Revenue Money-orders.

Number of each form.	Name of each form.	Remarks.
1	2	3
1 / R. M. O. ...	Revenue Money-order ...	Loose form.
2 / R. M. O. ...	List	Loose form to be used by all Post offices at the head-quarters of districts.
3 / R. M. O. ...	Monthly return of Revenue Money-orders received.	Ditto ditto ditto.
4 / R. M. O. ...	Acknowledgment envelope.	To be printed in black ink on red paper, to be used by Post offices at head-quarters of districts.

9-12-96.

Form $\frac{1}{\text{R. M. O.}}$

Paid Month _____ *Stamp.*

REVENUE MONEY-ORDER.

For remittances of Land Revenue, Road and Public Works Cesses, and Zamindari Dák Cess only.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Cash-Paid Stamp _____ *Signature of Paying Postmaster.*

Money-order Stamp of H. O. of Payment.

No.

Received payment of the sum specified on the reverse.

Date _____ 18 . *Signature of Payee (in ink).*

Paid by me Rs. _____ *As.* _____ *P.*

Signature and designation of Official who paid the amount.

Name of Remitter _____

Address „ _____

Rules relating to Revenue Money-orders.

1. *Revenue Money-orders may be used for the remittance of Land Revenue, Road and Public Works Cesses and Zamindari Dák Cess, and for no other purpose.*

2. *All Revenue Money-orders must be made payable to the Collector of the District in which the estate lies.*

3. *If full particulars are not correctly given in the Chalan, mistakes may occur for the consequences of which the remitter will be alone responsible. Full particulars of the estate or share must be given. In doubtful cases, the Tauzi Department will be guided by the number of the Mahal.*

4. *The revenue and cesses remitted by a single Money-order must be for one estate only. A separate Money-order must be used for each estate on account of which revenue and cesses are remitted.*

5. *The name of the proprietor to whose account the money remitted is to be credited need alone be entered on the reverse. The names of other proprietors need not be given.*

6. *Remittances of land revenue should be made a sufficient time before the kist day to ensure their reaching the Treasury on or before that day, and remitters are advised to allow ample margin of time on this account, for the acceptance of a Revenue Money-order after the kist day will not exempt an estate from sale except according to the rules applicable to personal payment of revenue after kist day.*

7. *If the remitter is in arrears as regards payment of his cesses, he should also remit the amount of interest and costs due from him, and show them separately, if possible, from the actual cess. If his distribution of cess, interest, and costs is wrong, it will be corrected in the Cess Office.*

8. *The commission charged on Money-orders is as follows :—*

	As.
On any sum not exceeding Rs. 10 ...	2
On any sum exceeding Rs. 10, *but not exceeding Rs.* 25	4
On any sum exceeding Rs. 25 ...	4 *for each complete sum of Rs.* 25, *and annas* 4 *for the remainder ; provided that if the remainder do not exceed Rs.* 10, *the charge for it is only* 2 *annas.*

M. O. Name _____ *Stamp.*

No.

Date 18 .

To the Head Office at

Rs. A. P.

For _____ *(in words)* _____

Money-order Stamp of H. O. or S. O. of Issue.

To be filled up by Post Office.

Signature of M. O. Clerk.

Signature of Issuing Postmaster or Sub-Postmaster.

[*All the entries below this line to be filled up by the Remitter in English or Vernacular.*]

Amount of order (in words) _____

Name and Address of the Payee (in full.) _____

Date Stamp of the last Booking Office.

Date _____ 18 . *Signature of Remitter.*

Money-order No.

Accountants' Numbers

Land Revenue.	Road & P. W. Cesses.

Acknowledgment. *(This will be returned to the Remitter through the Post-office.)*

Name of Mahal _____

*Name of Pargana** _____

Tauzi Number† _____

Name of the proprietor to whose account the money is to be credited _____

		Rs.	A.	P.
Amount of Land Revenue remitted	.....			
,, *of Road and Public Works Cesses* ...	*Cess*			
	Interest			
	Costs			
,, *of Zamindari Dák Cess*	*Cess*			
	Costs			
TOTAL ...				

Signature of Accountant _____

Date of credit _____ *Name Stamp of Office of Issue.*

The remitter must write his name and address on the reverse of this Acknowledgment.

Accountants' Numbers

Land Revenue.	Road & P. W. Cesses.	Zamindari Dák Cess.

Money-order No.

Coupon [Chalan] *(This will be retained by the Payee.)*

Name of Mahal _____

*Name of Pargana** _____

Tauzi Number† _____

Name of the proprietor to whose account the money is to be credited _____

		Rs.	A.	P.
Amount of Land Revenue remitted	.....			
,, *of Road and Public Works Cesses* ...	*Cess*			
	Interest			
	Costs			
,, *of Zamindari Dák Cess*	*Cess*			
	Costs			
TOTAL ...				

Signature of Remitter _____

Address ,, _____

Name Stamp of the Office of Issue or of its Account Office if the Office of Issue is a Branch Office.

Date Stamp of the Office of Payment.

Note.—The remitter should read the instructions on the reverse of this Chalan.

* In the case of a rent-free holding, the name of the thana should be given instead of the name of the pargana.

† In the case of a revenue-free estate, the number given should be the number in the register of such estates. In the case of a rent-free holding, the number given should be the number in register No. V (formerly No. IX).

Form $\frac{2}{\text{R. M. O.}}$

ORIGINAL.

This list will be filed in the Post Office.

List of Revenue Money-orders sent from _____

Post Office to the _____ Treasury on _____

1	2	3	4	5			6
Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.			REMARKS.
				Rs.	A.	P.	

Total amount in figures and words.

Date Stamp of Post Office.

_____

Signature of Money-Order Clerk.

The _____ money-orders detailed above for Rs. _____ have been paid by Treasury voucher on

_____

Signature of Postmaster.

Form $\frac{2}{\text{R. M. O.}}$

DUPLICATE.

This list will be filed in the Treasury.

List of Revenue Money-orders sent from _____ Post Office to the _____ Treasury on _____

1	2	3	4	5			6
Serial number.	Post Office of issue (when the Post Office of issue is a branch Office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	A.	P.	

Total amount in figures and words.

Date Stamp of Post Office.

_____

Signature of Money-Order Clerk.

The money-orders detailed above for Rs. _____ have been paid by Treasury voucher on

_____

Signature of Postmaster.

Received the acknowledgments for the above money-orders less _____ shown above as irregularly sent by revenue money-order instead of ordinary money-order.

_____

Signature of Postmaster.

Form 2 R. M. O.

TRIPLICATE.

This list will be sent to the Comptroller.

List of Revenue money-orders sent from _____ Post Office to the _____ Treasury on _____

1	2	3	4	5			6					
							To be filled in by Post Office.					
Serial number.	Post Office of issue (when the Post Office of issue is a branch Office, the name of the Account Office must be entered also in parenthesis).	No. of money-order.	Date of money-order.	Amount of money-order.			Amount issued in current month.			Amount issued in previous month.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

Total amount in figures and words.

Date Stamp of Post Office.

_____

Signature of Postmaster.

Form 3 B. M. O.

Return showing the total Number and value of Revenue Money-orders received at Disbursing Post-Office during the month of ——— 189

	Total number of Revenue Money-orders.	Total value of Revenue Money-orders.
(1) Remaining undisposed of at the close of last month ——— ...		
(2) Received during the month ——— ...		
(3) Total to be accounted for ——— ...		
(4) Paid by Treasury Vouchers ——— ...		
(5) Remaining undisposed of at the close of the month ——— ...		

NOTE.—The totals of the entries in lines (4) and (5) must agree with the entries in line

The _____ 18 .

Disbursing Postmaster.

Form 4 R.M.O.

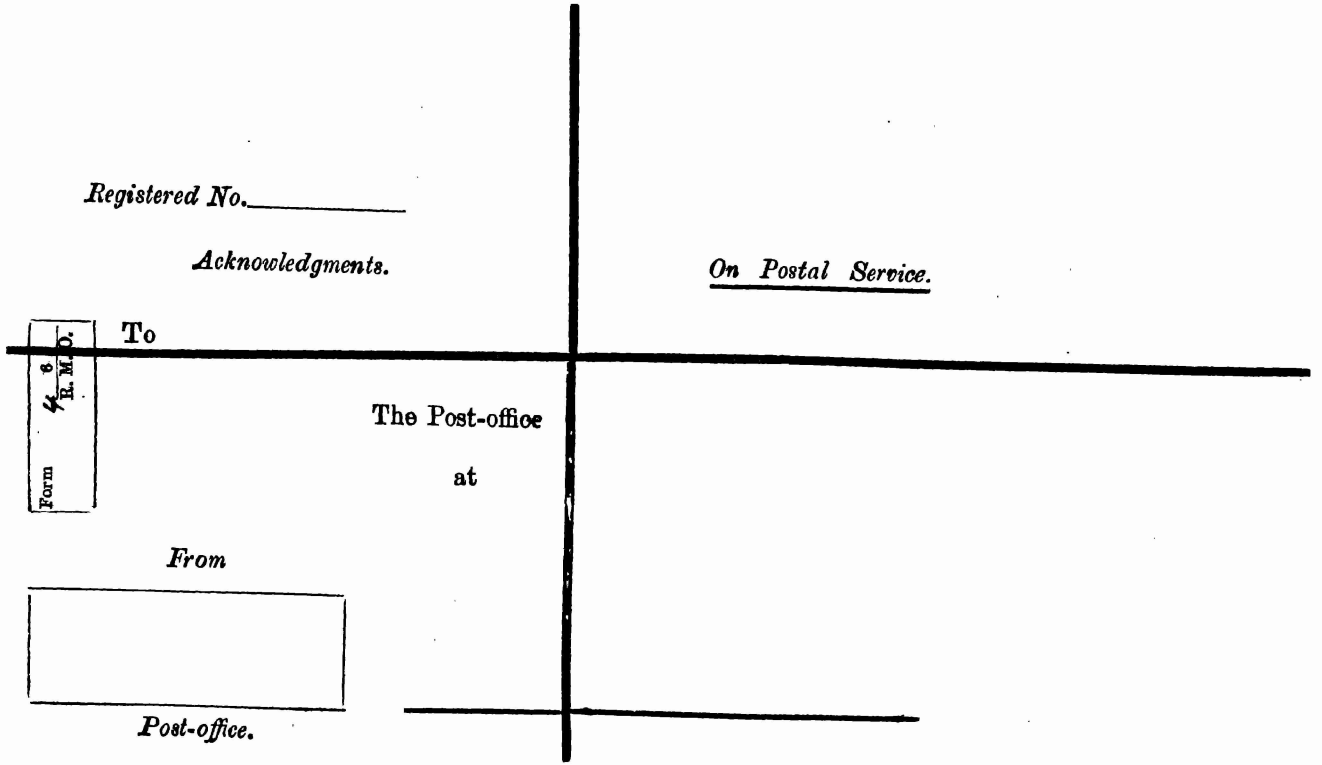
Special Memorandum Book of Revenue Money-order Acknowledgments received from the Collectorate at [ ] *during the month of* _____ 189 .

Name of Office of Issue to which the Acknowledgment Envelope is addressed.	Nos. of Revenue Money-orders to which the Acknowledgments appertain.	Total No. of Acknowledgments closed in each envelope, being the Registered No. assigned to that envelope.	Initials of the Registration Clerk.
1	2	3	4

Form 5 R.M.O.

Special Memorandum Book of Revenue Money-order Acknowledgments delivered from [ ] *Post-Office during the month of* ——— 189 .

Date of delivery of Acknowledgments to Postmen. পোষ্টম্যানদিগকে স্বীকরসত্রী দিবার তারিখ।	Name or No. of each Postman. প্রত্যেক পোষ্টম্যানের নাম কিম্বা নম্বর।	Nos. of Revenue Money-orders to which the Acknowledgments appertain. যে যে রেভিনিউ মনি অর্ডারের জন্য যে যে স্বীকারপত্রী সেই ২ মনি অর্ডারের নম্বর।	Total No. of Acknowledgments given to each Postman. প্রত্যেক পোষ্টম্যানকে যতগুলি স্বীকার. পত্রী দেওয়া হইল।	Signature of Postman. পোষ্টম্যানের সহি।
1	2	3	4	5


Registered No.
Acknowledgments.
On Postal Service.
To
Form 6 R. M. O.
The Post-office
at
From
Post-office.

Numbers of Revenue Money-orders to which the Acknowledgments enclosed in this envelope appertain.

[Coupon.]

Before obtaining payment of this Money-order, the payee must sign it and the acknowledgment (see below), and return the form to the Postman after cutting off this coupon which should be retained by him (the Payee).

The Post-office is not responsible for the payment of a Money-order to a person other than the rightful Payee, if such wrong payment arises out of incorrectness or incompleteness of the name or address of the Payee as written by the Remitter.

If the Payee of a Money-order cannot be found, the amount of the order will be paid to the Remitter.

Postmen are strictly forbidden to accept any fee or gratification from Payees of Money-orders.

The commission charged on Inland Money-orders is as follows:—

On sums not exceeding							...	...	...	...	Rs. 10	... Rs. 0 2
,,	,,	exceeding	Rs. 10,	but not	exceeding		...	,,	25	...	,,	0 4
,,	,,	,,	,,	25	,,	,,	...	,,	50	...	,,	0 8
,,	,,	,,	,,	50	,,	,,	...	,,	75	...	,,	0 12
,,	,,	,,	,,	75	,,	,,	...	,,	100	...	,,	1 0
,,	,,	,,	,,	100	,,	,,	...	,,	125	...	,,	1 4
,,	,,	,,	,,	125	,,	,,	...	,,	150	...	,,	1 8

ACKNOWLEDGMENT.

[*This is a duplicate Receipt which will be returned by the Post-office to the Remitter.*]

I acknowledge to have received payment of Money-order No. *for the sum specified on the reverse.*

Date 18 . *Signature of Payee (in ink).*

INDIAN INLAND MONEY-ORDER.

Money-order Stamp of H. O. or S. O. of Payment.

Date Stamp of H. O. or S. O. of Payment.

Name Stamp of Office of Issue (Head or Sub).

Pay to the Payee named by the Remitter the sum specified on the reverse.

Signature of Paying Postmaster.

No.

Received payment of the sum specified on the reverse.

Date 18 . *Signature of Payee (in ink).*

Paid by me

Rs. As. *Postman No.*

Signature of witness (only required in the case of an illiterate Payee).

To be filled up by Post-office.

No.

Date 18

To the *Head Office* / *Selected Sub-Office* *at*

Rs. *As.* *(in words)*

Signature of M. O. Clerk or Sub-Postmaster.

Signature of Issuing Postmaster.

Money-order Stamp of H. O. or S. O. of Issue.

Date Stamp of H. O. or S. O. of Issue.

The whole of the lower half of this document to be filled up by Remitter either in English or Vernacular.

Amount of order (in words)

Name & Address of Payee (in full)

Date 18 .

Signature of Remitter.

COUPON TO BE RETAINED BY PAYEE.

[The Remitter has the option of writing here any communication to the Payee, and he is recommended to add his name and address for the information of the Payee.]

Nothing to be written by the Remitter on the reverse.

Amount of Order (in figures) *Rs.* *As.*

Name of Remitter

Address ,,

Name Stamp to be impressed by Post-office of Issue

APPENDIX E.

See Section XIV, Chapter II.

1
G.M.O.

No. of M. O.

INCOME-TAX MONEY-ORDER COUPON.

1. *Name of Assessee*
2. *Father's name*
3. *Village*
4. *Thana*
5. *Number of list K or notice L*
6. *Sources of income*
7. *Amount of tax*
8. *Period for which paid*
9. *Date*
10. *Signature of the remitter*

Form $\frac{2}{\text{G. M. O.}}$

[This list will be filed in the Treasury.]

List of ordinary Money-orders sent from *Post-office to the* *Treasury on*

Serial number.	Post-office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order.		
				Rs.	A.	P.

Total amount in figures and words

Date Stamp of Post Office.

Signature of Money-order Clerk.

Signature of Postmaster.

Form 3 G.M.O.

Return showing the total number of official Money-orders other than Revenue Money-orders received at [ ] Disbg. P. O. during the month of _____ 18 .

	Total number of official Money-orders.	Total value of official Money-orders.
(1) Remaining undisposed of at the close of the month		
(2) Received during the month		
(3) Total to be accounted for		
(4) Paid by Treasury Vouchers		
(5) Finally treated as refused and returned to Offices of Issue for repayment to remitters		
(6) Remaining undisposed of at the close of the month		
(7) Total of items (4), (5) and (6)		

The _____ 18 .

Note.—The entries in lines (3) and (7) should agree.

_____ *Disbursing Postmaster.*

Form $\frac{4}{\text{G. M. O.}}$

Advice list of *Money-orders received in the*

Treasury on *, and credited*

to the *department on the*

same date.

The Coupons and Acknowledgments are annexed.

Serial number in Post-office list of this date.	Post-office of Issue.	Amount of Money-order.		
		Rs.	A.	P.
	Total ...			

Total number of Money-orders

Total amount of Money-orders (in words)

Signature of Treasury Officer.

RECEIVED from the Officer in charge of the Treasury

at _____ the sum of RUPEES _____

_____

to debit of the Post-office.

Rs. _____

_____

D. O. *Disbursing Postmaster.*

_____ POST OFFICE,

The _____ 18

Form A/c 17.

APPEN

SEE SECTION XV, RULES 3

TAUZI

Pargana Alhapur, Class of Estate I, Tauzi Number 231

Number of Separate Account (if any) *No. in General Register A.* 829.

Name of Estate, Basudebpur. Specification of separate account (if any).

FIRST KIST.

Chalan number.	Date.	LAND REVENUE.			ROAD AND P. W. CESS.			DÁK CESS.			Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.
		Arrear.	Current.	Advance.	Arrear.	Current.	Advance.	Arrear.	Current.	Advance.		
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.	Rs.	Rs. A.	
173	26th June		90			10 0			1 0		101 0	
19	27th ,,		10			11 0			16 8		37 8	
7	28th ,,		20			5 0					25 0	
205	.....		10*		10†	5 0					25 0	* Last kist of last year.
1,121	.....		8	3†		4 4					15 4	† 2nd kist of current year.
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1. Total collections ...			138	3	10	35 4			17 8			
2. Advance payments from previous kist.			2									
3. Demand			140		10	35 4			17 8			
4. Additions to demand...												
5. Reductions and remissions of demand.												
6. Net demand			140		10	35 4						
7. Total credits			140		10	35 4						
8. Balance at end of kist												
9. Excess at end of kist...				3								
10. Number of item in arrear list in which balance is included.												
11. Remarks												

SECOND KIST.

Chalan number.	Date.	Land Revenue.			Road and P. W. Cess.			Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.
		Arrear.	Current.	Advance.	Arrear.	Current.	Advance.		
14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs. A.	
178	22nd Sept.		150			10 0		160 0	
219	23rd ,,		50			11 0		61 0	
17	24th ,,		30			5 0		35 0	
14	25th ,,		30			5 0		35 0	
29	26th ,,		17	13*		4 4		34 4	* 3rd kist of current year.
(a)		(b)	(c)	(d)	(e)	(f)	(g)		
1. Total collections			277			35 4			
2. Advance payments from previous kist.			3						
3. Demand			280			35 4			
4. Additions to demand ...									
5. Reductions and remissions of demand.									
6. Net demand			280			35 4			
7. Total credits			280			35 4			
8. Balance at end of kist ...									
9. Excess at end of kist ...				13					
10. Number of item in arrear list in which balance is included.									
11. Remarks									

DIX F.

AND 15, CHAP. II.

LEDGER.

ANNUAL DEMAND.

	Land Revenue.				Road and P. W. cess.				Dák cess.				Remarks.
	Amount.			Date.	Amount.			Date.	Amount.			Date.	
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		
1st Kist ...	140	0	0	7th June	35	4	0	7th June	17	8	0	29th May	
2nd Kist ...	280	0	0	28th Sept.	35	4	0	28th Sept.					
3rd Kist ...	420	0	0	12th Jan.	35	4	0	12th Jan.	17	8	0	13th Dec.	
4th Kist ...	280	0	0	28th Mar.	35	4	0	28th Mar.					
Total ...	1,120	0	0		141	0	0		35	0	0		

FOURTH KIST.

Chalan number.	Date.	Land Revenue.			Road and P. W. cess.			Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.
		Arrear.	Current.	Advance.	Arrear.	Current.	Advance.		
37	38	39	40	41	42	43	44	45	46
		Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs. A.	
5	27th Mar.		200			30 0		230 0	
13	28th ,,		45			4 0		49 4	
(a)		(b)	(c)	(d)	(e)	(f)	(g)		
1. Total collections			245			30 4			
2. Advance payments from previous kist.			15			5 0			
3. Demand			280			35 4			
4. Additions to demand ...									
5. Reductions and remissions of demand.									
6. Net demand			280			35 4			
7. Total credits			260			35 4			
8. Balance at end of kist ...			20						
9. Excess at end of kist ...									
10. Number of item in arrear list in which balance is included.		No. 55.							
11. Remarks									

APPENDIX

SEE RULE 3, SECTION XV, AND RULE

Goshwara or Khatian of the Demands, Collections, at the close of the kist

Pargana Part No.

Tauzi Number.	Sub-number and specification of separate account (if any).	ARREAR DEMAND.			CURRENT DEMAND.				CREDITS.			
		As at beginning of kist.	Remissions during kist.	Net arrear demand.	As at beginning of kist.	Additions during kist.	Reductions during kist.	Resultant current demand.	To arrear demand.	To current.		
										Previously paid in advance.	Actual current collections.	Total credits to current demand.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

APPENDIX G (1).

and Arrears of the Land Revenue-paying Estates ending the 5th October 1895.

Tauzi Muharrir's name Ram Parshad.

		Balances.			Excess at end of kist.		Number of item in arrear list where balance is shown.		
current.									
Actual current collections.	Total credits to current demand.	Of arrear demand.	Of current demand.	Total balances.	For current.	For advance.	Current.	Arrear.	Remarks.
12	13	14	15	16	17	18	19	20	21
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			
26 2 0	26 2 0	25 5 5	0 0 1	25 5 6	...	...	59	11	
...	1 10 7	...	...	...	1 10 7	...	...	...	
45 8 0	46 6 2	...	0 8 8	0 8 8	...	...	60	...	
...	2 3 0½	...	...	...	2 3 0½	...	...	...	
28 14 0	28 14 0	3 3 9½	0 9 0½	3 12 10	...	...	...	12	
30 9 0	38 14 8½	...	...	...	8 8 3½	...	...	...	
have been omitted from the example.									
0 0 10	0 0 10	...	...	...	0 0 10	...	...	...	
have been omitted from the example.									
...	...	3 13 0	...	3 13 0	...	...	...	13	
have been omitted from the example.									
...	3 6 0	0 4 8	...	0 4 8	3 6 0	3 6 0	...	...	
...	72 7 4½	...	...	...	72 7 4½	3 12 0	...	...	
...	25 7 9½	...	...	...	25 7 9½	11 4 0	...	...	

APPENDIX G (2).

Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
5 4 11	5 4 11	5 3 2	...	5 3 2	...	...	...	...
2 13 0	3 0 6	...	...	...	0 1 9½	...	...	...
20 12 0	22 7 11½	...	...	...	1 4 6½	...	...	...
28 13 11	30 13 5½	5 3 2	...	5 3 2	1 6 4	...	...	...

FIRST GOSHWARA,

Goshwara or Khatian of the Demands, Collections, at the close of the kist

Pargana Bara, Part I, District Saran,

Tauzi number.	Sub-number and specification of separate account (if any).	ARREAR DEMAND.				CURRENT DEMAND.				CREDITS.	
		As at beginning of kist.	Additions during kist.	Remissions during kist.	Net arrear demand.	As at beginning of kist.	Additions during kist.	Deductions during kist.	Resultant current demand.	To arrear demand.	To Previously paid in advance.
1	2	3	3A	4	5	6	7	8	9	10	11
		Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1062	...	25 5 5	...	...	25 5 5	26 2 1	...	...	26 2 1	...	...
1063	...	...	...	...	...	...	...	...	...	...	1 10 7
1064	...	...	...	...	...	46 14 10	...	...	46 14 10	...	0 14 2
1065	...	...	...	...	...	...	...	...	...	...	2 3 0½
1066*											
1067	...	3 3 9½	...	...	3 3 9½	29 7 0½	...	...	29 7 0½	...	...
1068	...	...	...	...	...	30 6 5	...	...	30 6 5	...	8 5 8½
		For sake of brevity the figures for mahals 1069 to 1079									
1080	...	1 10 2	...	...	1 10 2	...	...	...	...	1 10 2	...
		For sake of brevity the figures for mahals 1081 to 1086									
1087	...	3 13 0	...	...	3 13 0	...	...	...	...	...	...
		For brevity's sake the figures for mahals 1088 and 1089									
1090	...	0 4 8	...	...	0 4 8	...	...	...	...	...	3 6 0
1091	...	...	...	...	...	...	...	...	...	...	72 7 4½
1092	...	...	...	...	...	...	...	...	...	...	25 7 9½

SECOND GOSHWARA

		Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1067	1	5 3 3	...	...	5 3 3	5 4 11	...	...	5 4 11	0 0 1	...
	2	...	...	...	...	2 14 8½	...	...	2 14 8½	...	0 3 6
	Ijmali	...	...	...	...	21 3 5	...	...	21 3 5	...	1 11 11½
Total	...	5 3 3	...	...	5 3 3	29 7 0½	...	..	29 7 0½	0 0 1	1 15 5½

G.

3, Section XVII, Chapter II.

and Arrears of the Land Revenue-paying Estates ending the

District Tauzi Muharrir's name.

Balances.			Excess at end of kist.		No. of item in arrear list where balance is shown.		Remarks.
Of arrear demand.	Of current demand.	Total balances.	For current.	For advance.	Current.	Arrear.	
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.			

APPENDIX H.

See Rule 18, Section XV, Chapter II.

Tauzi Department.

Counterfoil of Memo. No. *dated*

Case No. *of*

Information to credit to the arrears of $\frac{\text{estate}}{\text{share of estate}}$

Tauzi No.

Name

Pargana or Tappa, &c.

the sum as noted below:—

	Rs.	A.	P.	Accountant's No. & date
Land revenue ...				
R. and P. W. cess ...				
Dák cess				
*Total ...				

has been received by me on the of 189 .

Dy. Collr. in charge of Arrear Collection Dept., District.

* Amount to be entered in words as well as figures.

Tauzi Department.

Memo. No. *dated*

To the Deputy Collector in charge of the Arrear Collection Department.

Case No. *of* *district.*

Please credit to the arrears of the under noted $\frac{\text{estate}}{\text{share of estate}}$

Tauzi No. the sum entered in columns

Name of the form below, amounting in all to Rs.*

Pargana or tappa, &c.

Accountant's No. and date of chalan.	Land revenue.			R. & P. W. cess.			Dák cess.			Total.		
1	2			3			4			5		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

Tauzi Navis.

Dy. Collr. in charge, Tauzi Dept., District.

* Amount to be entered in words as well as figures.

APPENDIX I.

See Rule 2 (i), Section XVI, Chapter II.

A. G. B. No. 162.

LAND REVENUE CHALAN.

(For use only in those districts noted in Appendix A.)

1. Accountant's No. *Treasury, Bengal.*
2. Name of payer
3. Name of proprietor for whom paid
4. Date
5. Tauzi number of estate
6. Tauzi number of separate account, if any
7. Name of estate and of separate account, if any
8. Name of pargana, tappa, &c.

9. Amount—	Period for which paid.	Rs.	A.	P.
Fixed collections				
Revenue of Government estates ...				
Road & P. W. cess				
Dák cess				
Total ...				
Total amount in words				

Tauzi muharrir's initials.

Treasurer's No.

Date when posted in tauzi.

Accountant. *Treasurer.*

Date

Note.—The words in Roman character will be printed bilingual in the forms issued for use, viz., English and Bengali, or English and Uriya, or English and Nagri.

	Amount.		
	Rs.	A.	P.
Silver and Copper			
Notes as per number below			
Total in words as well as figures ...			

APPENDIX J.

See Rule 2 (*i*), Section XVI, Chapter II.

A. G. B. No. 162A.

LAND REVENUE CHALAN.

(For use only in those districts not noted in Appendix A.)

1. Accountant's No. *Treasury, Bengal.*
2. Name of payer
3. Name of proprietor for whom paid
4. Date
5. Tauzi number of estate
6. Tauzi number of separate account, if any
7. Name of estate and of separate account, if any
8. Name of pargana, tappa, &c.

	Period for which paid.	Rs.	A.	P.
9. Amount—				
Fixed collections				
Revenue of Government estates...				
Dák cess				
Total ...				
Total amount in words				

Tauzi muharrir's initials.

Treasurer's number.

Date when posted in tauzi.

Accountant.

Treasurer.

Date

Note.—The words in Roman character will be printed bilingual in the forms issued for use, viz., English and Bengali, or English and Uriya, or English and Nagri.

	Amount.		
	Rs.	A.	P.
Silver and Copper			
Notes as per number below			
Total in words as well as figures ...			

Transfer Columns 13 after Column 7 in Appendix K page 89 of the Manual making the necessary alterations in the numbers of the Columns on account of this transfer - 2.10.95.

(10) Government estates leased. 15-10-96.

(11) Government estates held direct. 15-10-96.

APPENDIX K.

See Rules 2 (iii) and 8, Section XVI, Chapter II.

Treasury Accountant's Register of receipts on account of Land Revenue Road and Public Works cess and Dák cess of Land Revenue-paying Estates for the month of 189 .

Date of receipt.	Accountant's No. of chalan.	Treasurer's No. of chalan.	Name of payer.	Tauzi number of estate.	Name of estate.	Name of pargana, &c.	Land Revenue. Fixed collections.			Land Revenue. Government estates.			Road and Public Works cess.			Dák cess.			Total amount.			Period for which paid.	Daily total carried to cash book.		
	2	3	4	5	6	7	8 9			9 10			10 12			11 13			12 14			13 8	14 15		
							Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.

Note.—This form will be used in all districts by the Accountant with regard to the land revenue, road cess and dák cess of revenue-paying estates whether such demands are paid in one chalan or not. Where one and the same establishment does not keep the accounts of the Land Revenue and cesses of revenue-paying estates then to reconcile accounts with the Land Revenue Tauzi Department, the total for the day in question of columns 8, 9 and 11 only will have to be taken by the Accountant.

APPENDIX L.

See Rule 1, Section XVII, Chapter II.

Districts.	January Kist.	March Kist.	June Kist.	September Kist.	
	Number of days.	Number of days.	Number of days.	Number of days.	
1	2	3	4	5	
Burdwan Division—					
Burdwan	4	6	3	3	
Birbhum	2	3	1	1	
Bankura	2	2	1	1	
Midnapore	5	6	3	3	
Hooghly	4	4	3	3	
Howrah					
Presidency Division—					
24-Parganas	2	5	2	2	
Nadia	3	3	3	3	
Murshidabad	3	4	3	3	
Jessore	3	3	3	3	
Khulna	3	3	3	3	
Rajshahi Division—					
Rajshahi	3	4	2	3	
Dinajpur	2	3	2	2	
Darjeeling	1	1	1	1	
Rangpur	2	2	2	2	
Bogra	1	1	1	1	
Pabna	3	5	3	3	
Dacca Division—					
Dacca	5	5	3	3	
Mymensingh...	5	5	3	3	
Faridpur	4	4	3	3	
Backergunge...	3	5	2	2	
Patna Division—					
Patna	6	7	6	6	
Gaya	5	7	5	5	
Shahabad	5	7	5	3	
Saran	6	7	6	6	
Champaran	2	2	2	2	
Muzaffarpur	5	7	4	4	
Darbhanga	5	6	3	3	
Bhagalpur Division—					
Monghyr	6	6	6	4	
Bhagalpur	2	2	2	2	
Purnea	2	2	2	2	
Malda	1	2	1	1	
Chittagong Division—					
Tippera	3	2	2	3	
Noakhali	2	2	2	2	
	Kist of 25th February.	Kist of 25th May.	Kist of 25th June.	Kist of 25th September.	Kist of 26th December.
Chittagong	5	5	5	5	6
	Kist of 28th April.	Kist of 8th November.			
Orissa Division—					
Cuttack	5	5	...	.....	
Balasore	3	3	...	.....	
Puri	1	1	...	.....	
	28th January.	28th March.	28th October.		
Chota Nagpur Division—					
Palamau	1	1	1	.....	

APPENDIX M.

SEE RULE 1, SECTION XVIII, CHAPTER II.

Page 35, Return No. IX.

ABATEMENT OF REVENUE

AND

REMOVALS OF ESTATES

Recommended

in the district of

For the quarter ending Kist

189 .

SUBMITTED (in triplicate) to the Commissioner on the 189 .

DESPATCHED (in duplicate) to the Board of Revenue on the 189 .

RECEIVED by the Board of Revenue on the 189 .

THE abatement and removals recommended in this Return are sanctioned.

By order of the Board of Revenue,

The 189 . } *No.*

Secretary.

Number of the Estate on the Revenue Roll.	Name of Estate and nature of settlement.	Date of order sanctioning present Government revenue.	Present Government revenue.	Proposed new Government revenue.	Difference to be abated.	Date from which the new revenue is to take effect.	Remarks by Collector.	Remarks by Commissioner.
1	2	3	4	5	6	7	8	9

APPENDIX N.

See Rule 1, Section XVIII, Chapter II.

Return X for the kist of the *of* 189 ,

District

Table I.—*Number of Estates and Land Revenue.*

Part.	At end of last kist.		Additions to the Roll.		Deductions from the Roll.		Present state of the Roll.		Directions.
	Number.	Land revenue.	Number.	Land revenue.	Number.	Land revenue.	Number.	Land revenue.	1. All estates on the Tauzi Roll are to be shown in this table.
1	2	3	4	5	6	7	8	9	
I ...									
II ...									
III ...									
Total ...									

TABLE II.—*Demands, Collections and Balances.*

Part.	Number of estates.	DEMAND OF KIST.		Excess of payments for previous kist.	Additions to demand.	REDUCTIONS AND REMISSIONS OF DEMAND.		NET DEMAND OF KIST.		TOTAL COLLECTIONS DURING KIST.			BALANCE AT END OF KIST.			EXCESS AT END OF KIST.		REMARKS.
		Arrear.	Current.			Arrear.	Current.	Arrear.	Current.	Arrear.	Current.	Advance.	Arrear.	Current.	Total.	For current.	For advance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I ...																		
II ...																		
III ...																		
Total ...																		

I HEREBY certify by personal inspection that the total of the amounts entered in columns 11, 12 and 13, table II, above, *viz.* . . . . . agrees with the amount credited as land revenue collections in this treasury for the period under report, excluding annas and pies.

Dated *District.* *Treasury Officer.* *Collector.*

N.B.—The accounts will be compared in Calcutta, and if this certificate prove incorrect, the Collector will incur a very serious responsibility.

TABLE III.—*Explanations.*

In explaining entries, quote number and date of the authority whenever authority is necessary.

Table.	Cross heading.	Column.	

H

No. X.

LAND REVENUE.

Two copies of each return to be sent to the Commissioner.

For the kist ending of 189 .

DISTRICT OF

To this should be attached with regard to the period under report—

(*i*) *A copy of the entries made in Registers* 39 *and* 40 *during such period.*

(*ii*) *A copy of the Abstract Roll for such period, with the certificate of the Deputy Collector in charge, as required by the rules.*

(*iii*) *A copy of return No. IX.*

Despatched to the Commissioner on the 189 .

Received by the Commissioner on the 189 .

One copy despatched to the Board on the 189 .

Received by the Board of Revenue on the 189 .

APPENDIX O.

SEE RULE (2), SECTION XIX, CHAPTER II.

Land Revenue Arrear List, District *for the Kist ending the* *of* 189 .

Arrear list serial number.	Tauzi number.	Number in General Register A.	Name of Pargana *or tappa, &c.*	Name of estate.	Names of the proprietors.	IF WHOLE ESTATE IS IN ARREAR.		IF ONLY SHARE IN ARREAR.				*Arrears other than Land Revenue.*				*Total of all arrears.*	If not to be sold, reasons for exemption.	Order of Collector as to date up to which all arrears may be received.	LAND REVENUE ARREARS PAID AFTER LAST DAY.		PAYMENT OF ARREARS OTHER THAN LAND REVENUE.		Final order to sell or exempt under section 18.	If sold, the price obtained.	Number and date of deposit case whereby land revenue arrear was fully satisfied.	*Remarks.*
						Annual land revenue.	*Amount of* arrear.	Specification of share.	Number of separate account.	*Annual* land revenue of share.	*Amount of* arrear.	*Road and Public Works cess.*	*Dák cess.*	*Embankment cess.*	*Process fees.*				*Date of payment and number of chalan.*	Amount *paid.*	Number and date of chalan by which paid.	Amount.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

APPENDIX P.

See Chapter III, Section I, Rule 4.

Road and Public Works Cess Kistwar abstract for *for the kist ending the* *of* 189 .

1. Result at end of previous kist.	Number of estates, 1500.	Their road and Public Works Cess annual demand, Rs. 6,000.	Effect of alterations in this kist.		Remarks.
			On this kist's demand.	On current year's original demand.	
1	2	3	4	5	6
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
2. Additions made during this kist.	Numbers of new estates in roll—				By transfer from another district, see cases Nos. 15 and 16 of 1892-93.
	1501	2 0 0	1 0 0	1 0 0	
	1502	1 0 0	0 8 0	0 8 0	
3. Total addition ...	2	3 0 0	1 8 0	1 8 0	
4. Deductions during the kist.	Number of the estate affected—				Diluviated case No. 10 of 1892-93.
	1405	1 0 0	0 8 0	0 8 0	
5. Total deductions ...	1	1 0 0	0 8 0	0 8 0	
Results at end of this kist.	1501	6,002 0 0	+1 0 0	+1 0 0	

APPEN

See Chapter III,

ROAD AND PUBLIC WORKS CESS

Thana, Sitalpatis. *Land Revenue Tauzi*
No. in General Register, A 520. *Cess Register*
Class No. I. *Number of Seperate*

Name of Estate, Radhanagar. Specification of separate

First kist.

Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.,
1	2	3	4	5	6	7
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
10 ...	24th June ...		25 0 0	...	25 0 0	
13 ...	28th ,, ...		25 0 0	10 0 0*	35 0 0	*2nd kist of current year.
(a)		(b)	(c)	(d)	(e) Total.	
1. Total collections			50 0 0	10 0 0	60 0 0	
2. Advance payments from previous kist			...			
3. Demand			50 0 0			
4. Additions to demand			...			
5. Reductions and remissions of demand			...			
6. Net demand			50 0 0			
7. Total credits			50 0 0			
8. Balance at end of kist			...			
9. Excess at end of kist			...	10 0 0		
10. Number of item in arrear list in which balance is included						
11. Remarks						

SECOND KIST.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
8	9	10	11	12	13	14
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
7 ...	25th September ...		30 0 0	...	30 0 0	
19 ...	28th ,, ...		10 0 0	5 0 0*	15 0 0	*3rd kist of current.
(a)		(b)	(c)	(d)	(e) Total.	
1. Total collections			40 0 0	5 0 0	45 0 0	
2. Advance payments from previous kist			10 0 0			
3. Demand			50 0 0			
4. Additions to demand			...			
5. Reductions and remissions of demand			...			
6. Net demand			50 0 0			
7. Total credits			50 0 0			
8. Balance at end of kist			...			
9. Excess at end of kist			...	5 0 0		
10. Number of item in arrear list in which balance is included						
11. Remarks						

DIX Q.

SECTION II, RULE 2.

TAUZI LEDGER. DISTRICT.

Number of Estate 200.
I, No. 12.
Account (if any).

account (if any).

	ANNUAL DEMAND.			
	Amount.			Date.
	Rs.	A.	P.	
1st Kist ...	50	0	0	7th June.
2nd Kist ...	50	0	0	25th Sept.
3rd Kist ..	50	0	0	12th Jan.
4th Kist ...	50	0	0	28th March.
Total ..	200	0	0	

FOURTH KIST.

Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
22	23	24	25	26	27	28
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	
21 ...	26th March ...		15 0 0	...	15 0 0	
27 ...	27th ,, ...		28 0 0	10 0 0*	38 0 0	*1st kist of next year.
(a)		(b)	(c)	(d)	(e) Total.	
1. Total collections			43	10	53	
2. Advance payments from previous kist			7			
3. Demand			50			
4. Additions to demand			...			
5. Reductions and remissions of demand			...			
6. Net demand			50			
7. Total credits			50			
8. Balance at end of kist			...			
9. Excess at end of kist			...	10		
10. Number of item in arrear list in which balance is included						
11 Remarks						

APPENDIX R.

See Rule 5, Section III, Chapter III.

ROAD AND PUBLIC WORKS CESS CHALAN.

A. G. B. No. 161.

1. Accountant's No. *Treasury, Bengal.*
2. Name of payer
3. Name of proprietor for whom paid
4. Date
5. No. in Register $\frac{A}{B}$. No. in Register I, V, or VII.
6. Description (if necessary)
7. Name of estate and of separate account (if any)
8. Name of pargana, or thana
9. Amount

Period for which paid.	Rs.	A.	P.
Total ...			

Total amount in words

Cess Tauzi muharrir's initials.

Date when posted in cess tauzi ledger.

Treasurer's No.

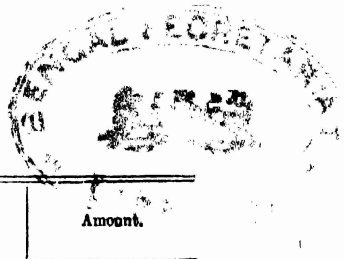
Accountant

Date

Treasurer.

Date

Note.—The words in Roman character will be printed bilingual in the forms issued for use viz., English and Uriya, or English and Bengali, or English and Hindi.



	Amount.		
	Rs..	A.	P.
Silver and copper			
Notes as per number below			
Total in words as well as figures ...			

28. The Treasury Officer will be responsible that the total of the amounts credited to the different departments, and any sum made over in cash under rule 27, is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Responsibility of Treasury Officer.

29. The next business to be done in the Collectorate will be a rough examination of the Acknowledgments and Coupons to see that the necessary particulars of remittance are given in each case. This examination should be made by the Tauzi Navises of the Land Revenue and Cess Offices and by the Certificate Department if a certificate has issued on account of Road and Public Works Cess. If the amounts due on account of any cess, interest, and expenses are wrongly distributed by the remitter in the Money-order, the Cess Department will correct the distribution. It is not necessary at this stage that the Money-orders should be sent to or examined by the Magistrate's office, even when they contain remittances of Zamindari Dák Cess. The fact that the amount remitted is less or more than is due is immaterial. If more than is due is remitted, the excess will be treated as a payment in advance; if less than is due is remitted, it will be treated as a payment on account.

Examination of Money-orders.

If owing to omissions or errors in the particulars of remittance there is any uncertainty as to whether a remittance can be correctly credited according to the intentions of the remitter, a note should be made across the acknowledgment in red ink, stating how the remittance has been credited or what further particulars are required, and in the latter case the remitter should be asked to send the required information immediately by letter. If a remittance of land revenue by Money-order is received in the Treasury after the sunset of kist day, a note should similarly be made across the acknowledgment in red ink to the effect that the payment is "too late for kist day."*

30. Immediately after the examination prescribed in the preceding rule, the acknowledgments should be signed, dated, and returned with the duplicate list to the Post-office. The date on the acknowledgments must be the date of receipt of the Treasury Voucher by which the Money-orders were paid. The Treasury Officer will be responsible that the acknowledgments and duplicate list are returned to the Post-office at latest by 4 P.M. on the day following that on which they were received in the Collectorate. The chalans will be retained in the Collectorate.

Documents to be returned to the Post-office and to be retained in the Collectorate.

31. After the return of the acknowledgments to the Post-office the chalans should be sent to the Land Revenue, Road Cess, and Zamindari Dák Cess Offices in the order named, so that the remittances may

Treatment of Chalans.

* It is to be understood that the date of receipt of the Money-order in the Treasury is the date of the Treasury voucher by which it is paid, and not necessarily the date on which the acknowledgment is examined, signed or returned.

Omit Column G & add another new Column with the heading Total of Challan" between the existing columns 17 & 18 and then renumber the columns consecutively as thus altered, in Appendix 5, page 102 of the Manual. 2-10-95.

APPENDIX T.

SEE RULE 3, SECTION IV, CHAPTER III.

Goshwara or Khatian showing the Demands, Collections, and Arrears of Road and Public Works Cess for the kist ending the of 189 including the subsequent 15 days' grace.

Tauzi Muharrir's Name Pargana / Thana, &c. District Cess Register (I, V or VII.)

Cess Register Number.	Sub-number and specification of separate account (if any).	Arrear demand.			Current demand.				Credits.				Balances.			Excess at end of period.		Number of item in arrear list when balance is shown.		Remarks.
		As at beginning of kist.	Remissions during kist.	Net arrear demand.	As at beginning of kist.	Additions during kist.	Reductions during kist.	Resultant current demand.	To arrear demand.	To current.			Of arrear demand.	Of current demand.	Total balances.	For current.	For advance.	Current balance.	Arrear balance.	
										Previously paid in advance.	Actual current collections.	Total credits to current demand.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

APPENDIX U.

KISTWAR STATEMENT (RETURN XXXVIII) OF DEMANDS, COLLECTIONS AND ARREARS OF ROAD AND PUBLIC WORKS CESS ON LANDS AND MINES FOR THE KIST ENDING THE OF 189 , INCLUSIVE OF THE 15 DAYS' GRACE ALLOWED AFTER KIST DAY.

DISTRICT

SEE RULE 1 (i), SECTION V, CHAPTER III.

TABLE I.—*Number of estates and tenures and annual cess demand.*

PART.	AT THE END OF LAST KIST.			ADDITIONS TO THE CESS TAUZI REGISTERS.			DEDUCTIONS FROM THE CESS TAUZI REGISTERS.			PRESENT STATE OF THE CESS TAUZI REGISTERS		
	No.	Annual cess demand.		No.	Annual cess demand.		No.	Annual cess demand.		No.	Annual cess demand.	
1	2	3		4	5		6	7		8	9	
		Rs. A. P.			Rs. A. P.			Rs. A. P.			Rs. A. P.	
1. Revenue-paying estates.												
2. Revenue-free estates.												
3. Rent-free lands												
4. Mines and railways												
Total ...												

TABLE II.—*Demands, collections and balances of the kist, including the* 15 *days' grace allowed after kist day.*

PART.	Number of estates.	DEMAND OF KIST.		Excess payments from previous kist.	Additions to demand.	REDUCTIONS AND REMISSIONS OF DEMAND.		NET DEMAND OF KIST.		TOTAL COLLECTIONS DURING KIST.			BALANCE AT END OF KIST.			EXCESS.		REMARKS.
		Arrear.	Current.			Arrear.	Current.	Arrear.	Current.	Arrear.	Current.	Advance.	Arrear.	Current.	Total.	For current.	For advance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Revenue-paying estates.																		
2. Revenue-free estates.																		
3. Rent-free lands																		
4. Mines and railways.																		
5. Total ...																		
6. Deduct as appertaining to other districts.																		
7. Balance ...																		
8. Add as appertaining to this district, but due from other districts.																		
9. Total Road and Public Works cess for this district.																		

I HEREBY certify, after personal inspection of the accounts, that the collections credited as Road and Public Works cess in this Treasury for the period under report agree with the total of those noted in columns 11, 12 and 13 of this statement against cross heads 5 and 8, omitting fractions of a rupee.

District. *Treasury Officer.* *Collector.*

No. XXXVIII.

ROAD AND PUBLIC WORKS CESS RETURN.

For the kist ending the
of 189 .

DISTRICT OF

To be accompanied by a copy of the abstract of each demand register duly [illegible] the certificate required

Section IV. 5-9-96. *Section VII, Chapter III, [illegible] Manual.*

[illegible] to the Commissioner on
Despatched in duplicate to the Commissioner. the 5-9-96.

Received by the Commissioner on
the 189 .

[illegible] despatched to the Board
One copy despatched by the Commissioner to the Board. 5-9-96.

Received by the Board of Revenue
on the 189 .

TABLE III.—*Explanations.*

In explaining entries quote No. and date of the authority whenever authority is necessary.

Table.	Cross head.	Column.	

APPENDIX U(i).

See Rule 1(ii), Section V, Chapter III.

Subsidiary Statement (Return XXXIX)—(See Rule 3, Section XII)—Explanation sheet of figures shown in cross head 9 of Table II of Return No. XXXVIII under Road Cess and Public Works Cess for the kist ending the of 189 District

Name of district.									Total as shown in return.
Rate of cess.									
Column (3)—Ordinary demand of kist.	Road cess								
	Public Works cess								
	Total ...								
Column (4)—Arrears due for previous kist.	Road cess								
	Public Works cess								
	Total ...								
Column (5)—Excess payments during previous kist.	Road cess								
	Public Works cess								
	Total ...								
Column (6)—Remissions	Road cess								
	Public Works cess								
	Total ...								
Column (7)—Net demand of kist.	Road cess								
	Public Works cess								
	Total ...								
Column (8)—Collections for kist.	Road cess								
	Public Works cess								
	Total ...								
Column (10)—Arrears due	Road cess								
	Public Works cess								
	Total ...								

This statement will only be used for districts in which from any cause the Road cess and Public Works cess are not levied at the same rate.

APPENDIX V.

SEE RULE 1, SECTION VI, CHAPTER III.

Cess Arrear List for the kist ending the *of* 18 189 *including the* 15 *days of grace*
District *Muharrir.*

Serial number.	NUMBER IN— Cess Register and number of part.	NUMBER IN— General Register A or B.	Name of pargana or thana, &c.	Name of estate.	Annual cess demand.			Current demand of kist.			Total arrear to end of kist.			Amount of arrear in excess of current demand of kist.			Number of item in which the amount in column 9 was included in the arrear list of previous kist.	OF THE SUM NOTED IN COLUMN 9, THE PORTION ALREADY UNDER CERTIFICATE. Amount.			OF THE SUM NOTED IN COLUMN 9, THE PORTION ALREADY UNDER CERTIFICATE. Number and year of each case.	Balance for which certificate has not issued.			If certificate to be filed or not.	Number and year of certificate filed for the recovery of the sum in column 13	ARREARS PAID AFTER LATEST DAY. Date of payment and number of chalan.	ARREARS PAID AFTER LATEST DAY. Amount paid.			ARREARS PAID AFTER LATEST DAY. Balance remaining to be paid.			REMARKS.
1	2	3	4	5	6			7			8			9			10	11			12	13			14	15	16	17			18			19
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		R.	A.	P.		Rs.	A.	P.				Rs.	A.	P.	Rs.	A.	P.		

APPENDIX W.

SEE RULE 8, SECTION VI, CHAPTER III.

ROAD AND PUBLIC WORKS / EMBANKMENT CESS TAUZI DEPARTMENT.

Counterfoil of Memo. No. , *dated*

Case No. *of*

Information to credit to the arrears of Estate / Share of Estate / Tenure

Cess Register No.

Name

Pargana or Thana, &c.

the sum as noted below :—

	Rs.	A.	P.
Road and Public Works Embankment Cess			

has been received by me on the of 189

Dy. Collr. in charge of Arrear Collection Dept., *District.*

* Amount to be entered in words as well as figures.

ROAD AND PUBLIC WORKS / EMBANKMENT CESS TAUZI DEPARTMENT.

Memo. No. , *dated*

TO THE DEPUTY COLLECTOR IN CHARGE OF THE ARREAR DEPARTMENT.

Case No. *of* *district*

PLEASE credit to the arrears of the Estate / Share of Estate / Tenure

Cess Register No.

Name

Pargana or Thana, &c.

	Rs.	A.	P.
Road and Public Works Embankment Cess			

Cess Head Clerk.

Dy. Collr. in charge of Cess Tauzi Dept., *District.*

* Amount to be entered in words as well as figures.

APPENDIX X.

SEE RULE 6 (i), SECTION II, CHAPTER IV.

Goshwara or Khatian of demands, collections, and balances of Zamindari dâk cess for the kist ending the of 189 , including the subsequent 30 days' grace.

Tauzi Muharrir's name Pargana / Tappa, &c. District.

Tauzi number of estate.	Number in General Register A.	Name of estate.	Sub-number and specification of separate account (if any).	ARREAR DEMAND.			CURRENT DEMAND.				CREDITS.				BALANCES.			EXCESS AT END OF PERIOD.		NUMBER OF ITEM IN ARREAR LIST WHERE BALANCE IS SHOWN.		REMARKS.
				As at beginning kist.	Remissions during kist.	Net arrear demand.	As at beginning of kist.	Additions during kist.	Reductions during kist.	Resultant current demand.	To arrear demand.	To current.			Of arrear demand.	Of current demand.	Total balances.	For current.	For advance.	Current balance.	Arrear balance.	
												Previously paid in advance.	Actual current collections.	Total credits to current demand.								
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

APPENDIX Y.

See Rule 6 (iv), Section II, Chapter IV.

Kistwar return of zamindari dák cess for the kist ending the of 189 , including the subsequent 30 days of grace.

District

Table I.—*Number of Estates and Dák Cess Demand.*

At end of last kist.				Additions made this kist to the roll.				Deductions made this kist from the roll.				Present state of the roll.			
No.	Dák cess.			No.	Dák cess.			No.	Dák cess.			No.	Dák cess.		
1	2			3	4			5	6			7	8		
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.

TABLE II.— *Demands, Collections and Balances.*

Number of estates.	DEMAND ON KIST.						Excess payment from previous kist.			Additions to demand.			EDUCTIONS AND REMISSIONS OF DEMAND.						NET DEMAND OF KIST.						TOTAL COLLECTIONS DURING KIST.									BALANCE AT END OF KIST.						EXCESS.						REMARKS.
	Arrear.			Current.									Arrear.			Current.			Arrear.			Current.			Arrear.			Current.			Advance.			Arrear.			Current.			Total.			For current.			For advance.			
1	2			3			4			5			6			7			8			9			10			11			12			13			14			15			16			17			18
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

I HEREBY certify that I have ascertained by personal inspection of the accounts that the sum of Rs. has been credited in the accounts rendered to the Accountant-General, Bengal, during the period of the above kist, omitting fractions of a rupee.

The DISTRICT *of* 189 *Treasury Officer.* *Collector.*

Kistwar Return of Zamindari Dak Cess.

For the kist ending the
of 189 , including the
subsequent thirty days of grace.

District

Section II. 5-9-96. *by the certificate iii) chapter IV, Board's Tauzi Manual and by the copy of the abstract of the roll—see rule 6 (iv) of the same section.*

Despatched in duplicate to the Commissioner. 5-9-96.

189 .

Received by the Commissioner on
the 189 .

One copy despatched by the Commissioner to the Board. 5-9-96.

Received by the Board of Revenue
on the 189 .

Table III.—*Explanations.*

In explaining entries, quote number and date of the authority whenever authority is necessary.

Table.	Column.	

APPENDIX Y (1).

See Rule 7, Section II, Chapter IV.

Annual Return of Zamindari Dák Cess for the year 189- 9

District

Table I.—*Number of Estates and Dák Cess Demand.*

At end of last year.		Additions made during the year to the roll.		Deductions made during the year from the roll.		State of the roll at the end of the year.	
Number.	Dák cess.	Number.	Dák cess.	Number.	Dák cess.	Number.	Dák cess.
1	2	3	4	5	6	7	8

TABLE II.—*Demand, Collections and Balances.*

Number of estates.	DEMAND OF YEAR.		Excess payment from previous year.	Addition to demand.	REDUCTIONS AND REMISSIONS OF DEMAND.		NET DEMAND OF YEAR.		TOTAL COLLECTIONS DURING YEAR.			BALANCE AT END OF YEAR.			EXCESS.		Amount of penalties realized during year.	Amount of miscellaneous receipts realized during year.	REMARKS.*
	Arrear.	Current.			Arrear.	Current.	Arrear.	Current.	Arrear.	Current.	Advance.	Arrear.	Current.	Total.	For current.	For advance.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

I HEREBY certify that I have ascertained, by personal inspection of the accounts, that the sum of Rs. has been credited in the accounts rendered the Accountant-General, Bengal, during the year 189 -9 , omitting fractions of a rupee.

The *of* 189 . *Collector,* *District.*

TABLE III.—*Expenditure for the year.*

		Rs. A. P.
1.	Cost of collection of dák cess	
2.	Cost of zamindari dák	
	Total ...	

"* If this sum does not equal the total of columns 10, 11, 12, 18 and 19, the discrepancy should be explained." 3-10-96.

ANNUAL RETURN OF ZAMINDARI DAK CESS.

For the year 189 -9

DISTRICT OF

Despatched in duplicate to the Commissioner. 5-9-96.

Received by the Commissioner on the 189

One copy despatched by the Commissioner to the Board. 5-9-96.

Received by the Board of Revenue on the 189

TABLE IV.—*Explanations.*

In explaining entries, quote number and date of the authority whenever authority is necessary.

Table.	Column.	

APPENDIX Z.

See Rule 8 (i), Section II, Chapter IV.

Arrear List of Zamindari Dák Cess for the kist ending the / *of* 189 , *including the subsequent* 30 *days of grace*

MUHARRIR . DISTRICT

Serial number of arrear.	Tauzi number.	Number in General Register A.	Name of pargana or *tappa*, &c.	Name of estate.	Dák cess annual demand.	Balances.			Number of item in which the amount in column 9 was included in the arrear list of previous year.	Of the sum noted in column 9 the portion already under certificate.		Balance for which a certificate has not issued.	If certificate is to be filed or not.	Number and year of certificate filed for the recovery of the sum in column 13	Arrears paid after expiry of period of grace.			Remarks.
						Arrear.	Current.	Total.		Amount.	Number of each case.				Date of payment and No. of chalan.	Amount paid.	Balance remaining to be paid.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

H. P. & C. A. P.—Reg. No. 5625J—700- 9-2-95.

APPENDIX Z (1).

Register of Receipts and Payments on account of the Zamindari Dák Cess Fund,

Date.	TOTAL OF DAILY RECEIPTS AS PER REGISTERS K AND S.				EXPENDITURE UNDER EACH											
					Refund allotment—			Collection of Cess allotment—			Superintendence allotment—					
	Cess.	Penalty.	Costs and miscellaneous.	Total of daily receipts.	Voucher number.	Amount paid.	Balance of allotment.	Voucher number.	Amount paid.	Balance of allotment.	Voucher number.	Amount paid.	Balance of allotment.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14			
						Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.			

as required by Rule 12, Section II, Chapter IV, page 58 of the Tauzi Manual.

HEAD OF BUDGET ALLOTMENT.

Zamindari Dák charges allotment—			Superannuation allotment—			Stationery and Printing allotment—			Miscellaneous allotment—			Total of daily expenditure.	REMARKS.
Voucher number.	Amount paid.	Balance of allotment.	Voucher number.	Amount paid.	Balance of allotment.	Voucher number.	Amount paid.	Balance of allotment.	Voucher number.	Amount paid.	Balance of allotment.		
15	16	17	18	19	20	21	22	23	24	25	26	27	28
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	

BOARD'S TAUZI MANUAL.

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